4 ANNUAL REPORT

INSPECTORATE OF GOVERNMENT

TRACKING CORRUPTION TRENDS IN UGANDA: USING THE DATA TRACKING MECHANISM

2014

EPRC

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Acknowledgements

The Fourth Annual Report on Tracking Corruption Trends in Uganda, using the Data Tracking Mechanism (DTM), is the fourth in a series of annual reports published by the Inspectorate of Government (IG), since 2010, with the support of development partners. The fourth report has benefitted from a review of the entire DTM process undertaken in 2013.

The IG acknowledges the support provided by various stakeholders in the process of reviewing and producing the Fourth Report. The IG recognises the technical and financial support provided by the World Bank through the Governance Partnership Facility and the UK Government through the Department for International Development (DFID) . Without the support of these institutions, the aims of the DTM initiative could not have been achieved. In particular, the authors of the report are grateful to the input provided by consultants from the NORDIC Consulting Group, which led the review process and provided guidance for the development of the report. The report benefitted from the comments of peer reviewers, including Barbara Magezi Ndamira, Aart Kray, Francesca Recanatini, Dan Barnes and Iker Lekuona, from the World Bank, as well as Winifred Walakira and Bright Malere of the Department for International Development (DfID) UK.

The IG would also like to thank the different institutions that provided information that enabled the compilation of the report. These institutions include the Directorate of Public Prosecutions; the Criminal Intelligence and Investigation Department of the Uganda Police Force; the Office of the Auditor General; the Uganda Bureau of Statistics; the Public Procurement and Disposal of Assets Authority; the Anti-Corruption Court; the Electoral Commission; the Parliament of Uganda; the Judicial Service Commission; the Education Service Commission; the Public Service Commission and selected District Service Commissions.

Finally, special thanks to the Economic Policy Research Centre (EPRC) – Makerere University, which serves as the Data Tracking Mechanism (DTM) Manager, and the IG Team for institutionalization of the report.

Inspectorate of Government

2014

Foreword

The Government of Ugandan has established a strong framework to fight corruption. However, despite this strong framework, corruption remains a menace in our society. Corruption undermines growth and development as resources that would facilitate improvements to the delivery of services and to development programs are diverted. This undermines the Government's efforts to reduce or eliminate poverty and inequality.

While Uganda has developed excellent laws to prevent and combat corruption, the challenge remains the implementation and enforcement of the laws. Uganda has ratified a number of regional and international instruments aimed at fighting corruption. It is now crucial to ensure these instruments are implemented and enforced in order to achieve their intended purpose. If corruption is not addressed, it will continue to have a drastic negative impact on public service delivery. In turn, this will prevent all Ugandans from fulfilling the aspirations articulated in the Vision 2040.

The DTM report provides information and data to build the awareness of members of the public and all stakeholders on issues related to corruption and to the manner in which corruption may be addressed. The information is intended to enable all stakeholders to play an effective role in the development and review of strategies to fight corruption. The report also strives to build awareness regarding the impact of corruption in a range of particular sectors and institutions.

The anti-corruption agencies are committed to fulfilling their mandates to prevent and eliminate corruption. We call upon the general public to continue to support our efforts by providing information on suspected corruption practices. Without such input, our knowledge of the misdeeds of public officers may be limited. We would also like to express our appreciation for the support provided to us by members of the inter-agency forum and other government bodies. We call upon all other stakeholders to join us in our quest to eliminate corruption in Uganda and therefore to assist the country to achieve progress and development.

The IG recognizes the role played by civil society and its representative organisations. One of the strategies of the IG is to use the civil society network to engage with citizens, to build their demand for accountability and increase their level of participation in reporting corruption by monitoring the implementation of Government programmes. Therefore, the IG has formulated a number of specific programmes to empower and engage communities to participate in monitoring Government programs.

With the publication of the Fourth Annual Report on Corruption Trends in Uganda, we hope that all relevant government authorities and institutions will give careful consideration to the findings and recommendations of this report and strive to assist us to improve the implementation of our strategies for preventing and combating corruption.

We would like to reiterate our appreciation and gratitude to our stakeholders who have provided the support that made the publication of this study possible.

Irene Mulyagonja Kakooza
Inspector General of Government

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Abbreviations and Acronyms

ACD	Anti-Corruption Division of the High Court
CIID	Criminal Investigation and Intelligence Department
COG	Common Wealth Observer Group
LGPAC	Local Government Public Accounts Committee
CPI	Corruption Perceptions Index
CSOs	Civil Society Organisations
CSS	Committee on Social Services
DEI	Directorate of Ethics and Integrity
DHO	District Health Officer
DTM	Data Tracking Mechanism
DPP	Director of Public Prosecutions
DSC	District Service Commission
EAAACA	East African Association of Anti Corruption Authorities
EC	Electoral Commission
ESC	Education Service Commission
EPRC	Economic Policy Research Centre
GAVI	Global Alliance for Vaccines and Immunization
GoU	Government of Uganda
GI	Global Integrity
HC	Health Centre (II, III, or IV)
HMIS	Health Management Information System
IG	Inspectorate of Government
IGG	Inspector General of Government
IAF	Inter Agency Forum
IFMS	Integrated Financing and Management System
IPPS	Integrated Payroll and Personnel System
JSC	Judicial Service Commission
JLOS	Justice, Law and Order Sector
LC	Local Council
MDA	Ministries, Departments and Agencies
MDGs	Millennium Development Goals
MoFPED	Ministry of Finance, Planning and Economic Development
MoH	Ministry of Health
MoPS	Ministry of Public Service
NAADs	National Agricultural Advisory Services
NACS	National Anti-Corruption Strategy
NCG	Nordic Consulting Group
NGBS	National Governance Baseline Survey
NGO	Non Governmental Organization
NSDS	National Service Delivery Survey
OAG	Office of the Auditor General
OBI	Open Budget Index
OPM	Office of the Prime Minister
PAC	Public Accounts Committee
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
PEFA	Public Expenditure and Financial Accountability
PPDA	Public Procurement and Disposal of Public Assets Authority
PPMS	Procurement Performance Measurement System

PPOA	Political Parties and Organisations Act
PRDP	Peace Recovery and Development Plan
PSC	Public Service Commission
SDI	Service Delivery Indicators
TI	Transparency International
UBoS	Ugandan Bureau of Statistics
UGX	Uganda Shillings
UNCAC	United Nations Convention Against Corruption
UNECA	United Nations Economic Commission for Africa
UNPS	Uganda National Panel Survey
UNRA	Uganda National Roads Authority
UPF	Uganda Police Force
VoP	Variation of Price
WGI	World Governance Indicators

Executive Summary

Corruption is widespread in Uganda, acting as a major constraint on economic development and poverty reduction. Corruption impedes economic development in a number of ways, such as by creating disincentives for investments, driving talent away from productive to rent-seeking activities, and undermining faith in public finance management systems and the accountability chain. In part, the extent of corruption in Uganda can be seen from the value of public funds lost through the granting of dubious contracts by government departments and agencies. For example, in 2013, the Office of Auditor General (OAG) found that funds to a value of US$ 12.9 million were paid by Ministries, Departments and Agencies (MDAs) to various contractors for work that was not executed. Reports from the OAG suggest that corruption is getting worse in Uganda, with an increasing value of public funds misappropriated and with an increasingly high level of sophistication in the means by which public resources are pilfered. At the same time, the failure either to sanction public officials accused of corruption or to implement audit recommendation is undermining the efforts of Government of Uganda to eliminate corruption.

Over the past five years, the number of new complaints received or initiated by anti-corruption institutions has steadily increased. For instance, the total number of new complaints received by the IG increased by more than 30 percent from 2010 when, 1,566 cases were received to 2014. The majority of these complaints were corruption related. For example, at least 62 percent of the new complaints handled in the period from January to June 2013 were related to corruption. Information from other anti-corruption agencies, such as the UPF, also shows a steady increase in the number of corruption cases reported. Nonetheless, the above information does not necessarily mean that corruption is increasing. Rather, it may indicate that citizens are increasingly more aware and therefore empowered to report cases of corruption.

In Uganda, the public perception is that corruption is heavily entrenched in society. At least eight of every ten Ugandans believe that corruption is a serious problem in the country. Given that this information is based on the first nationwide survey on governance, undertaken in 2013, it is not possible to determine whether the proportion of Ugandans holding this belief is increasing or decreasing. The extent of this view is hardly surprising given the large number of high profile corruption cases that have come to light since 2012, with corruption cases involving high-ranking public officials resulting in widely publicised cuts to foreign aid. In addition, the OAG has issued a number of qualified opinions on the management of public funds, which partly confirm the public's view of the extent of corruption in Uganda.

A substantial proportion of Ugandans claim to have been required to pay bribes to public officials to facilitate or expedite the receipt of services, with at least 17 percent of adults reporting that they paid a bribe during the past year. Ugandans who admit to being required to pay bribes claim to have paid an average of UGX 127,000 each on bribes over a one-year period. Thus, it can be surmised that the total annual value of small bribes paid amounts to UGX 166 billion. Given that in 2012/2013, the average per capita income in Uganda was UGX 656,000, the average value of small bribes paid was equivalent to approximately 20 percent of annual income. The constant requirement to pay small bribes is likely to have a disproportionate effect on poor citizens, particularly as these citizens are generally more reliant on public services to meet their basic needs.

In general, Ugandans regard the Uganda Police Force (UPF) as the most corrupt public institution in the country. At least two thirds of the Ugandans who responded in a survey expressed the opinion that police officers are generally corrupt. In addition, 44 percent of the respondents believe that other civil servants are corrupt, while 37 percent believe that judicial officials (judges, magistrates, and support staff) are corrupt. In general, citizens' perceptions of the extent of corruption within an institution are proportional to the extent to which they come in contact with these institutions .

The distribution of money and gifts to voters has become an established part of the political culture in Uganda. Voters have become accustomed to receiving bribes in the form of cash and gifts in exchange for their votes. During the 2011 presidential elections, at least 6 percent of adult Ugandans reported receiving a bribe in return for their vote, while in the local government elections, the figure stood at 8 percent and in the Parliamentary elections, at 9 percent. On average, rural voters were more likely to report being offered a bribe in return for their votes than urban voters. The prevalence of such bribery was highest in the Northern region, and lowest in Kampala. At the same time, it should be noted that the rate of prevalence of electoral irregularities including violence, ballot stuffing, the

manipulation of voter registration and intimidation were considerably lower during the 2011 general elections than they were in 2006 and 2001.

In Uganda, the costs related to electoral fraud and corruption and its management are significant. As a result of electoral malpractice, the Electoral Commission (EC) is frequently required to organise by-elections and to participate in court cases related to election petitions, both of which require significant expenditure. Since the February 2011 elections, at least 15 by-elections have been held to fill vacant positions for Members of Parliament (MP), with no less than eight of these by-elections being required as a result of electoral fraud and the subsequent nullification of election results by courts of law. In total, since 2011, the EC has spent UGX 2.34 billion on by-elections that were made necessary due to electoral fraud, with an average additional cost of UGX 300 million per fraud-related by-election. This expenditure is equivalent to approximately 6 percent of the Electoral Commission's total budget of UGX 39.6 billion in 2012/13.

To commit corrupt practices on a large-scale, public officials are increasingly engaging in a high level of collusion to avoid detection. As the number of grand corruption cases investigated and prosecuted has increased, public officials are devising new ways to avoid detection. Corruption cases involving colossal sums of public funds now often involves acts of syndicate, in which different public officials in different MDAs or at different levels within a given MDA collude to embezzle public funds. For example, in a recent case involving the embezzlement of pension funds to a value of UGX 165 billion at the Ministry of Public Service, the OAG found that officials from the Ministry of Finance, Planning and Economic Development (MoFPED); the Bank of Uganda; and the Ministry of Public Service had colluded. The OAG reports also revealed a number of other irregularities, including payments to non-existent pensioners, payments made twice to non-existent pensioners and doubtful payments to foreign pensioners.

Recent anti-corruption reforms have begun to yield positive results. Recently, a number of anti-corruption reforms have been implemented to address graft in the public sector. A recent example involves measures to address the enrolment of ghost workers in the public sector through the decentralisation of the civil servant payroll. Following an audit of the public service payroll during 2013/2014, which revealed that the enrolment of ghost employees was resulting in significant losses, the MoFPED decentralised the payroll system at the beginning of 2014. Under the decentralised system, local governments and ministries became responsible for the management of the payroll, a responsibility previously held by the Ministry of Public Service. In addition, to ensure transparency, the accounting officers were required to display the payroll on public notice boards. In the short term, the detection and deletion of 8,000 ghost workers from the Government payroll saved the Government at least UGX 3.7 billion in February and April 2014. The new system is projected to result in savings of UGX 70 billion when completed.

Anti-corruption agencies have managed to recover and save funds as a result of investigations and prosecution. Public funds of substantial value have been recovered; For example, in 2013, funds worth UGX 25.6 billion were saved as a result of IG investigations. The DPP also reported that at least UGX 4.1 billion was recovered as a result of investigations into corruption within public projects, the National Agricultural Advisory Services (NAADS) and Global Fund projects.

While Uganda has made significant steps in establishing a legal framework for good governance and for the management of corruption, it has not been very successful in actual implementation and enforcement of the framework. As measured by the Global Integrity score card, over the years, Uganda's scores for establishing a legislative framework for governance and the management of corruption have been very impressive, averaging approximately 96 out of 100. However, its success in actually implementing these laws has not been impressive, with Global Integrity scores for this indicator in the range of 45-55 percent in the period from 2009 to 2011. In particular, Uganda has consistently scored particularly badly in the areas of political financing and law enforcement. For example failure to establish a leadership code tribunal has impacted on the implementation of the code. Also the failure to fully constitute the courts has led to delays in conclusion of cases.

With regard to enforcement, the OAG findings consistently show that inadequate accountability across all government ministries, departments, and agencies create opportunities for corruption as well as the misappropriation of public funds. This lack of accountability is characterised by lack of adherence to public finance management and procurement rules,

use of cash rather than bank advances, mischarging of expenditures, lack of supporting documentation, amongst other poor practices. For instance, based on an analysis of the OAG's 2011/12 report, the proportion of expenditure in nine key sectors in which there was inadequate accountability amounted to approximately 5 percent of total government expenditure. The Office of the Prime Minister was found to be one of the worst offenders, with 91.3 percent of its expenditure involving practices associated with inadequate accountability. The lack of sanctions for failing to comply with public finance management and procurement regulations creates significant opportunities for corruption in Uganda.

While certain key institutions, including the OAG, the IG, the UPF, compile data related to corruption, the value of this data is not always sufficient to discern trends and to determine whether the rate of prevalence of corruption increasing or decreasing. In addition, platforms to improve the use of data so that it can inform decision-making processes and facilitate better programming are also absent. The Data Tracking Mechanism (DTM) initiative is intended to address the gaps relating to the aggregation and use of data and information on corruption. Specifically, the IG and the World Bank launched this initiative in 2009 to address the lack of credible tools and methods to track corruption in Uganda. The DTM is a diagnostic tool for monitoring trends in corruption and for determining the effectiveness of anti-corruption interventions on an annual basis. Three previous DTM reports have been produced, in 2010, 2011, and 2012 respectively. The current report, the DTM IV (2014), is intended to determine: (i) the prevalence and incidence of corruption; (ii) the effectiveness of the anti-corruption reform measures instituted to detect and reduce corruption; (iii) the effectiveness of the enforcement of anti-corruption laws; and (iv) the extent of corruption in Uganda compared to the neighbouring East African countries.

The previous DTM reports attempted to track corruption in Uganda through the use of 71 indicators, relying heavily on international aggregated corruption data. Stakeholder assessments of these DTM reports concluded that the number of indicators utilised in the DTM reports was too large and questioned the extent to which many of these indicators could be used to reliably form conclusions related to corruption. Therefore, stakeholders involved in the initiative recommended reducing the number of indicators to 18. The current report utilises the 18 recommended indicators, which broadly focus on the prevalence of corruption, the prevention of corruption, and the enforcement of anti-corruption measures in Uganda.

The DTM broadly defines corruption as the abuse of public office for private gain. The DTM IV report bases its findings on data collected from anti-corruption agencies including the IG; the Uganda Police Force (UPF); the Directorate of Public Prosecutions (DPP); and the Anti-Corruption Court. Additionally, the report analyses information received from disciplinary bodies responsible for the recruitment and oversight of public servants, such as the Judicial Service Commission, Education service Commision, Public Service Commision and the District Service Commissions. Furthermore, the report analyses the results of the 2013 National Governance Baseline Survey (NGBS), which was designed to provide insights into citizens' perceptions of and experiences with corruption. Other datasets examined include the Uganda National Panel Surveys (UNPS), conducted by the Uganda Bureau of Statistics (UBoS), and the Afrobarometer surveys, which capture public attitudes towards governance in Africa.
Recommendations

RECOMMENDATIONS

The DTM report makes the following recommendations:

Implement measures to facilitate the recovery of misappropriated funds and assets and create strong disincentives to engage in acts of corruption: Parliament should expedite the passage of the Anti-Corruption Amendment Bill 2013, which contains a clause to facilitate the recovery of misappropriated funds and assets. The introduction of a law that empowers anti-corruption institutions to confiscate assets and to recover misappropriated funds will act as a strong disincentive to those who may engage in corrupt practices.

Government should enable and require anti-corruption agencies to address acts of corruption in a timely manner: The timely resolution and the uniform application of the

law in corruption cases will go a long way to building public confidence in Uganda's anti-corruption institutions. The imposition of administrative or judicial sanctions in corruption cases sends a clear message to the public that the Government is committed to fighting corruption, which in turn may encourage the public to support these efforts by making reports and through other means.

Empower civil society (CSOs) to fight corruption: The Government should fully implement the access to information act as an enabler for demand for good governance. Furthermore, to empower the public to assist the Government in its fight against corruption, The Government should consider engaging CSO to promote public awareness through sensitisation programmes to improve the public's knowledge of the procedures for lodging corruption related complaints at anti-corruption agencies, such as the IG and the CIID-UPF. The provisions of the recently passed Whistle Blowers Act should be widely publicised to build citizens' confidence to encourage them to report cases of corruption. CSOs can also act as powerful watchdogs by empowering citizens to hold public officials to account. They should be provided with the necessary information to enable them to fulfil this function effectively.

Address the implementation gap: **Although Uganda's legislative framework theoretically provides the Country with a strong basis to fight corruption,** there is a large gap between the framework and its implementation. As recommended in previous DTM reports, it is for example essential that laws governing the disclosure of sources of political financing should be implemented, with clear guidelines for the enforcement of these laws and for the imposition of penalties in cases of non-compliance. Further, anti-corruption agencies lack the necessary funding, skills and technology to effectively investigate the complex transactions involved in corruption cases. The high number of backlogs, acquittals, withdrawals, dismissals, and closures demonstrates that the IG, the DPP and the UPF (CIID) require support to strengthen their respective prosecutorial and investigative capacities to maximise opportunities to prosecute corruption cases effectively and ultimately to reverse these trends.

Curb corruption in institutions that are widely perceived to be corrupt: This report recommends that to increase the effectiveness of its anti-corruption measures and to improve public confidence, the Ugandan Government prioritise reforms to address the issue of corruption within the police force and judiciary itself. Such reforms must be based on a thorough analysis of the underlying causes of corruption in these sectors if they are to be effective. .

Government should require the enforcement of administrative sanctions for incidences of quiet corruption. Accounting officers should be held liable for rising cases of absenteeism and delays in service delivery especially in the social sectors.

Government should set up the Leadership code tribunal to facilitate the full implementation of the leadership code act 2012. The lack of a tribunal has hindered effective investigation of breaches of the leadership code.

Government should consider the benefits of implementing the extractive industries transparency initiative (EITI) to enhance transparency in the management of revenues from natural resources, as part of the overall effective management of public resources.

1.0 Introduction

1.1 Background on corruption and the DTM in Uganda

Recent reports by the Inspectorate of Government (IG), the Office of Directorate of Public Prosecutions (DPP) and the Auditor General (AG) indicate that corruption in Uganda remains a major problem, continuing to act as a major constraint on economic development and poverty reduction. The extent of corruption is partly exhibited by the value of the funds recovered from public officials implicated in high-level corruption cases and from the value of contracted work that is either performed very poorly or not performed at all. For example, in 2013, funds to a total value of UGX 25.6 billion were saved as a result of IG investigations into corrupt practices (Inspectorate of Government, 2013b; 2014). Furthermore, the DPP reported that funds to a value of at least UGX 4.1 billion were recovered from suspects in a case involving large-scale corruption in two public projects, these being the National Agricultural Advisory Services (NAADS) and the Global Fund projects. At the same time, the Office of the Auditor General (OAG) reported that funds to a value of US$ 12.9 million were paid by Ministries, Departments and Agencies (MDAs) to various contractors for work that had not been executed.

The persistence of high-level corruption is exacerbated by the lack of administrative and criminal sanctions in corruption cases. The OAG's findings indicate a high rate of incidence of inadequate accountability, characterised by practices such as misappropriation, mischarging of expenditure, lack of supporting documents, advances, with such practices involving a significant proportion of the total budget and of expenditure within key ministries. Furthermore, there is lack of adherence to the rules of public finance management (PFM), which creates significant opportunities for corrupt practices. Also, anti-corruption agencies have a limited capacity to handle the numerous allegations of corrupt practices, with this limited capacity contributing significantly to weak implementation and enforcement of the existing anti-corruption laws. These factors have led to a culture of waste and inefficiency; to high levels of financial loss; and to a sense of impunity amongst public officials. Indeed, when the Public Procurement and Disposal Public Assets Authority (PPDA) conducted an audit of 14,548 procurement contracts, it found that in terms of the value of these contracts, only 46.3 percent had achieved compliance with the required procedures (PPDA, 2014).

In addition to the large scale embezzlement of public funds, petty corruption, which often involves the soliciting of low value bribes from the public to facilitate the provision of public services, is also extremely prevalent. According to some estimates, the total value of such small-scale bribes to public officials amounts to an average of approximately UGX 166 billion per year.

The Ugandan Government has implemented a range of measures to fight corruption, although for a number of reasons, these measures have been at best only partially effective. In particular, the Government has established a comprehensive legal framework to combat corruption, with a range of laws, regulations and institutions to fulfil this function. For example, the Government established both the IG and a specialised Anti-Corruption Court (ACC) in 2009 as part of its stated zero tolerance policy. However, the effectiveness of these institutions remain severely limited by the lack of available instruments to discern trends and to produce insights, particularly to determine whether the prevalence of corruption is increasing or decreasing. Also, platforms to improve the use of data so that it can inform decision-making processes and facilitate better programming are also absent.

The Data Tracking Mechanism (DTM) initiative, which was launched by the IG and World Bank in 2009, is intended to address the challenges associated with the limited availability of data and information related to corruption in Uganda. The DTM is a diagnostic tool for monitoring trends in corruption and for determining the effectiveness of anti-corruption interventions on an annual basis. While a number of other useful tracking tools exist, such as Transparency International's Corruption Perceptions Index, these generally provide limited insight into which sectors are particularly prone to corruption and to the nature of the corrupt activity that is likely to be found in each of these sectors. Hence, they are of limited use for the generation of input to focus interventions and reforms. Furthermore, the lack of an objective monitoring tool in such global indices does not work to facilitate a robust public dialogue on matters related to corruption and the means to address it. Prior to the publication of this report, three DTM reports have been produced, in 2010, 2011, and 2012 respectively. The current report (DTM IV), to be published in 2014, is therefore the fourth in this series.

1.2 Objective of the DTM Initiative

The DTM is intended to meet the demand from several quarters for accurate, comprehensive data and information related to corruption in Uganda; its incidence and location; and related trends. The DTM draws from a wide range of sources of information to enable public officials to develop and monitor anti-corruption reforms and initiatives. The data and information contained in the DTM is also made available to citizens and businesses to enable them to support the fight against corruption. It generates information for NGOs, media, and donors to ensure that these stakeholders are well informed regarding the state of corruption in Uganda and therefore in a position to support anti-corruption reforms and initiatives. In general, the DTM monitors public reform efforts; exposes weaknesses in public institutions that allow corrupt activities to occur; and promotes an informed public discourse regarding corruption. It is envisaged that the DTM report will ultimately form a basis for the assessment of the performance of MDAs in the enforcement of policies and laws related to the elimination of corruption.

The DTM adopts the broad definition of corruption as the abuse of public office for private gain. According to the relevant law,[1] corrupt practices include bribery; extortion; the diversion of public resources; influence peddling; conflict of interest; abuse of office; loss of public property; sectarianism; nepotism; embezzlement; causing financial loss; false assumption of authority; fraudulent disposal of trust property; false accounting; false claims; uttering of false certificates by public officers and illicit enrichment. The DTM also tracks other acts and forms of behaviour, such as absenteeism from duty; the failure by public officers to provide services; and political misconduct during elections, all of which are increasingly defined as corrupt practices by international standards (for example, see Shleifer and Vishny, 1993; Banerjee et al. 2011; Duflo et al., 2010).

The current report, the DTM IV (2014), is intended to determine: (i) the level of prevalence and rate of incidence of corruption; (ii) the effectiveness of the anti-corruption reform measures instituted to detect and reduce corruption; (iii) the effectiveness of enforcement of anti-corruption laws; and (iv) the extent of corruption in Uganda compared to neighbouring East African countries.

1.3 Development of the fourth annual report on corruption trends in Uganda

Since its first publication in 2009, the DTM has undergone major reviews by stakeholders involved in issues related to governance and accountability, with these reviews intended to improve its usefulness as a diagnostic tool for determining the extent and nature of corrupt practices and monitoring the effectiveness of anti-corruption interventions. The reviewers of previous DTM reports praised the DTM for collating a large volume of data related to corruption in a single document and for establishing meaningful indicators. The reviewers uniformly agreed that, as an annual report, the DTM had the potential to serve as a useful tool for tracking the impact of on-going reforms and for identifying issues requiring further attention.

However, the stakeholders' reviews also concluded that the approach adopted by the DTM required further refinement if it were to fulfil its intended function optimally. First, the reviews found that the DTM reports did not provide a means to determine whether the rate of incidence of corruption was increasing, stagnant or decreasing. Second, the DTM reports did not present analysis in a manner enabling the reports' users to consider the manner in which the different facets of corruption interacted with each other. Third, the DTM reports utilised an excessive number of indicators, many of which were not direct indicators of the extent and nature of corruption, but rather served as red flags indicating the possible occurrence of, or potential for, corrupt practices.

On the basis of these reviews, the World Bank engaged the Nordic Consulting Group (NCG) to assist in the revision of the DTM approach to enhance its value and usefulness. The NCG

The DTM adopts the broad definition of corruption as the abuse of public office for private gain. According to the relevant law, corrupt practices include bribery; extortion; the diversion of public resources; influence peddling; conflict of interest; abuse of office; loss of public property; sectarianism; nepotism; embezzlement; causing financial loss; false assumption of authority; fraudulent disposal of trust property; false accounting; false claims; uttering of false certificates by public officers and illicit enrichment.

1 The Anti-Corruption Act and the Penal Code Act.

reviewed the list of DTM indicators utilised in the previous three reports and recommended that the number of indicators be reduced from 71 to 18.[2] Furthermore, the NCG suggested that the DTM be structured into sections addressing (i) the prevalence of corruption; (ii) the prevention of corruption; (iii) the enforcement of anti-corruption measures; and (iv) an assessment of corruption in Uganda compared to other East African countries. The final 18 broad categories of indicators were endorsed through a validation workshop held in January 2014 and involving key anti-corruption stakeholders in Uganda (see Annex 1 for the detailed list of indicators). Furthermore, to improve the DTM's credibility, the NCG recommended that emphasis be placed on the collection of data from domestic sources, rather than on international aggregated data. In contrast to previous DTM reports, it was also agreed that this report should use both perception and actual/factual data to build a more nuanced picture of corruption in Uganda.

1.4 Methodology

1.4.1. Rationale for the Selection of the Indicators

The availability of consistently collected and reported administrative data was a critical consideration for the selection of the indicators utilised in the DTM report. Additionally, it was determined that, first and foremost, the DTM should serve as a useful and relevant tool for framing discussion to facilitate reform and action. Second, it should provide information related to broader corruption trends in the country. These considerations provided the foundation for the selection of indicators intended to make the DTM a valuable and sustainable national resource for information related to corruption in Uganda.

Since the publication of the last DTM report in 2012, rich new datasets have become available. These include the National Baseline Governance Survey (NGBS)[3] undertaken by the Uganda Bureau of Statistics (UBoS) and the World Bank Service Delivery Indicator (SDI)[4] Survey for Uganda. While these datasets provide a good general indication of the level of corruption in Uganda, it was not possible to identify evolving trends based on these datasets because the two surveys are baseline surveys and therefore do not provide a point of comparison. Although the frequency with which the NBGS will be conducted is not yet certain, the producers of the DTM envisage that the UBoS will secure funding from development partners to collect governance data frequently, ideally at least every one or two years. Given the relevance and value of NBGS data for this project, securing this commitment from UBoS and other interested partners is a vital step towards improving the quality of data related to corruption in Uganda.

1.4.2 Selection Criteria

The selection of the various indicators and data sources for the DTM were guided by the following considerations:

- The need to ensure the sustainability of the DTM initiative and to build the Ugandan Government's ownership of the initiative;
- The desirability of including locally generated data as a means of increasing sense of national national ownership and of fostering political will;
- The desirability of including actionable indicators to enable an assessment of the impact of anti-corruption reforms;
- The inclusion of accurate, consistent, reliable and easily accessible data;
- The inclusion of frequently collected data (ideally every one or two years) to enable the identification of trends over time;
- The inclusion of data related to activities that directly impact the prevalence of corruption and/or the enforcement of anti-corruption measures;
- The inclusion of a final set of indicators that reflects the experiences and views of a broad range of stakeholders.

1.4.3 Classification of Indicators

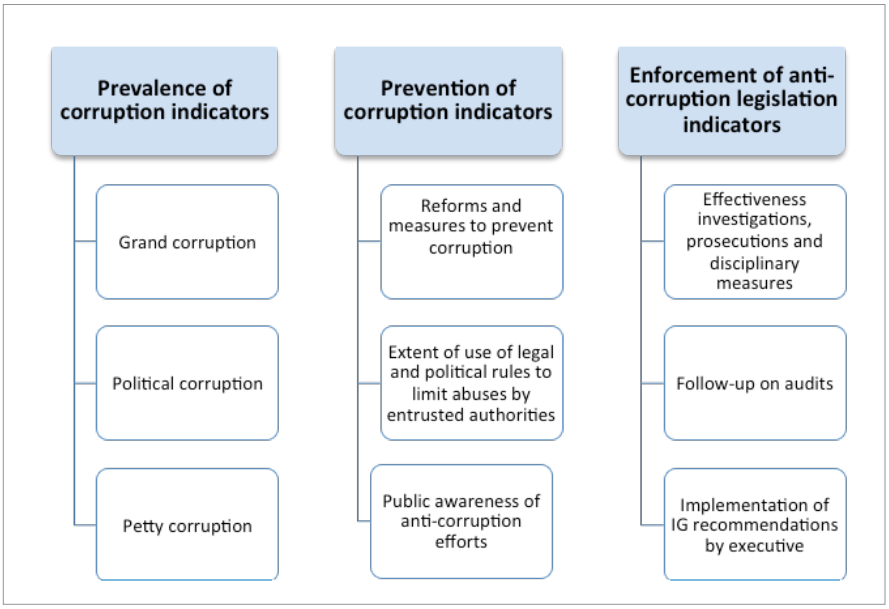
In order to fulfil its stated function, the DTM report focuses on three primary areas, these being: (i) the prevalence of corruption; (ii) the prevention of corruption; and (iii) the enforcement of anti-corruption legislation. These areas of focus, with their principal components, are graphically illustrated in figure 1.

2 The Third Annual Report on Corruption Trends in Uganda (Inspectorate of Government, 2012b).

3 The National Governance Baseline Survey (NGBS) conducted by UBoS in 2013 was the first attempt to more accurately gauge the extent of corruption using a representative sample of adults. The survey collected information on: paying additional fees at public institutions, such as health centres; knowledge of how to lodge complaints with judicial institutions; receipt of bribes during the last elections; electoral fraud, such as voting in a different person's name; extent to which corruption is a problem in the country; frequency of bribes paid to public officials and amounts paid during the last 12 months; perceptions about the government's effectiveness in addressing corruption; perceptions about key institutions involved in corruption; knowledge of anti-corruption institutions in the districts and access to information about the government's efforts to fight corruption. Such nationally representative citizens' surveys on corruption provide better insights regarding effectiveness and targeting of anti-corruption strategies and much better indicators than those reported in global corruption indices. For example, compared with earlier surveys, such as the Afrobarometer surveys, the NGBS captured more detailed information on corruption experiences, including the amount of bribes paid during the last year. Furthermore, the NGBS is relatively large—surveying 6,950 adults compared to 2,400 adults surveyed under the Afrobarometer survey. In contrast, indices such as Transparency International (TI)'s Corruption Perception Index (CPI) rely on expert opinions and hence miss out on key information on people's actual experience of corruption.

4 The Service Delivery Indicator (SDI) survey was conducted by the World Bank and the Economic Policy Research Centre in June-October 2013. It collected information on absences of teachers and health workers in public and private education and health facilities.

Figure 1: Framework for measuring the levels of Corruption/Anti-Corruption in Uganda


Prevalence of corruption indicators
Grand corruption
Political corruption
Petty corruption
Prevention of corruption indicators
Reforms and measures to prevent corruption
Extent of use of legal and political rules to limit abuses by entrusted authorities
Public awareness of anti-corruption efforts
Enforcement of anti-corruption legislation indicators
Effectiveness investigations, prosecutions and disciplinary measures
Follow-up on audits
Implementation of IG recommendations by executive

In order to address the first area of focus, the prevalence of corruption, the report identifies three main forms of corruption, these being: (i) grand corruption; (ii) political corruption; and (iii) petty corruption (the soliciting bribes). In order to determine the rate of prevalence of each of these forms of corruption, the report utilises indicators related to the following: (i) public perceptions of the extent of corruption and actual data related to the number of offences reported and investigated by anti-corruption agencies; (ii) the number and nature of identified grand corruption cases; (iii) public perceptions of and experiences with political corruption; and (iv) public perceptions of and experiences with petty corruption in selected sectors.

In order to address the second area of focus, the prevention of corruption, the indicators relate to the implementation of legal and political rules and of consciousness-raising measures to limit abuses by entrusted authorities. In order to draw meaningful conclusions on these issues, the report utilises indicators related to the following: (i) the number of reported campaigns and other major measures initiated by political leadership to combat corruption; (ii) the implementation of measures related to the National Anti-corruption Strategy; (iii) the formulation and implementation of regulations related to the financing of political parties and election candidates and of legislation governing conflicts of interest; (iv) enforcement of the Leadership Code Act; (v) the level of awareness of citizens concerning anti-corruption measures and their effectiveness; (vi) measures taken in response to IG and OAG advice and recommendations; (vi) the degree of freedom of CSOs and media to fulfil functions related to the monitoring and enforcement of measures to achieve good governance; and (vii) measures initiated by CSOs to educate the public on issues related to corruption and its management.

In order to address the third area of focus, the enforcement of anti-corruption legislation, the report utilises indicators related to the following: (i) the effectiveness of police/IG investigations into allegations of corrupt practices; (ii) the effectiveness of the DPP/IG and courts in the management of corruption cases; (iii) the effectiveness of Service Commissions in the management of corruption; and (iv) the extent to which recommendations and agreed upon actions are followed up (Annex 1 provides a detailed description of the indicators).

1.4.4 Data

In its role as the manager of the DTM project, the Economic Policy Research Centre (EPRC) collects and analyses data associated with selected indicators related to corruption in Uganda. The collection process involves assembling existing data and coordinating with various anti-corruption agencies and disciplinary bodies to gather new data. Furthermore, international and regional aggregated data are also available to the DTM. The role of EPRC in these circumstances is to collect existing data; to organise this data in useful structures; and to provide an up-to-date analysis and report on corruption trends in Uganda based on the assembled data.

For the current report, the DTM placed increased emphasis on the utilisation of the results of recent large-scale surveys conducted by UBoS, such as the NGBS and Uganda SDI. Additionally, this version of the DTM utilised secondary data relating to experiences with and perceptions of corruption, expert assessments and self-reporting by a range of different institutions. Corruption experience surveys gather data on the frequency and size of bribes paid by members of the public when interacting with specific public institutions and service providers. An example of this type of surveys is the Afrobarometer survey.[5] The focus of corruption experience surveys tends to be on the solicitation of bribes, because this form of corruption is the one most often encountered by the general public. In contrast, perception surveys gather subjective data on people's views on the nature and extent of

5 The Afrobarometer surveys measure public attitudes towards governance in sub-Saharan Africa (SSA) in addition to other political and economic issues. Since 1999, the surveys have been carried out in 22 African countries (including Uganda) over five rounds: 1999/2001; 2002/03; 2005/06; 2008/09 and 2011/12. The surveys capture the extent to which individuals pay bribes and to which institutions. For Round 5, at least 2,400 adult Ugandans were surveyed in December 2011-February 2012 (Wilsken Agencies Limited and the Centre for Democratic Governance, 2013).

corruption in general and within specific institutions and their assessment of the effectiveness of existing anti-corruption measures. The report utilises some perception indicators from the NGBS. In addition, the DTM uses information related to actual identified corruption cases brought to the attention of the IG; the Directorate of Public Prosecution (DPP); the ACC; and the Criminal Intelligence and Investigation Department (CIID) of the Ugandan Police Force.

IG staff collected data related to administrative sanctions from a range of different commissions, including the Judicial Service Commission; the Public Service Commission; the Education Service Commission; and 19 purposively sampled District Service Commissions (DSCs). These samples were conducted in the districts of Mpigi, Masaka, Ssembabule, Mubende, and Kiboga in Central Uganda; in Lira, Gulu, Amuru, and Arua in the Northern Region; Jinja, Soroti, Mbale, and Tororo in Eastern Uganda; and in Mbarara, Fort Portal, Bushenyi, Kabale, Ibanda, and Kasese in Western Uganda. These districts were selected because they have fully constituted District Service Commissions in place.

Other sources of data for the computation of corruption indicators include PPDA for data related to procurement processes; OAG for data related to audits; self-reporting by relevant authorities, such as the Directorate of Ethics and Integrity (DEI); and expert assessments of corruption trends, including those conducted by Global Integrity and Public Expenditure and Financial Accountability (PEFA). The DTM also utilised information collected and compiled in Statutory Reports issued by the OAG and Parliamentary Accountability Committees, among other entities. Compared to previous DTM reports, a significantly higher proportion of the data have come from local sources.

2.0 Prevalence of Corruption

2.1 General Overview of extent and types of Corruption

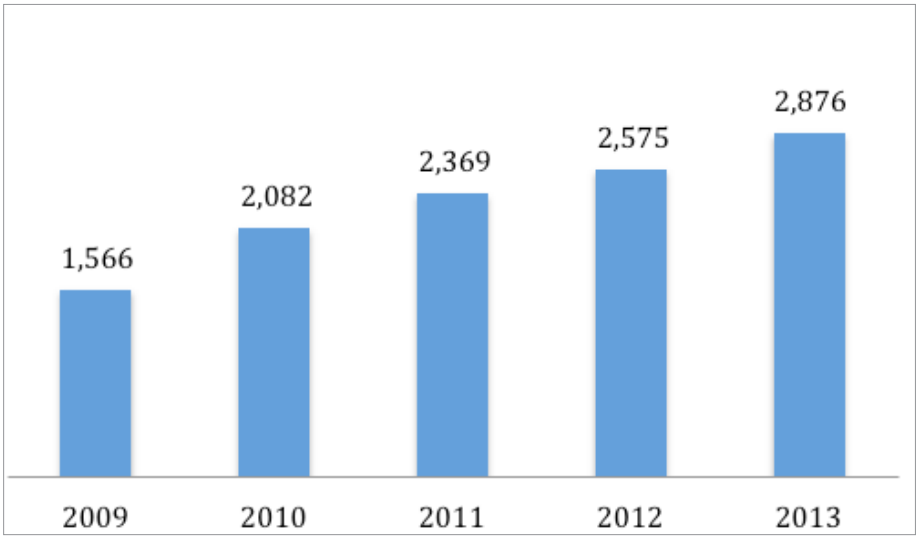
2.1.1 Introduction

This section provides an overview of the extent of corruption in Uganda. It considers both perceptions and actual experiences of corruption by citizens. The first sub-section presents indicators relating to the extent to which citizens believe that corruption is a problem in the country. Next, the report considers the extent to which the public believes corruption exists in key public institutions such as the police force; the judiciary; ministerial departments; and other agencies. Regarding the actual corruption cases reported, the report further analyses the types of corruption offences investigated and prosecuted; the actions taken; and the institutions and departments most frequently named in complaints.

2.1.2 Nature of corruption cases investigated by IG and action taken

According to Article 230 (1) of the Constitution, the IG has the power to investigate, cause investigation, arrest, cause arrest, prosecute or cause prosecution with respect to cases involving corruption or the abuse of authority or public office. Figure 2 shows the trends in the number of new complaints received and/or initiated by the IG since 2009. The cases handled by the IG are made on the basis of complaints from the public and the media or on the findings of audits and periodic surveys conducted by the IG itself.

Figure 2: Trends in New Complaints Received/Initiated by the IG, 2009-2013



Sources: IG reports to Parliament: January-June 2013 and July-December 2013

Over the past five years, the number of new complaints handled by the IG has increased steadily. The number of new complaints increased by more than 30 percent in the period from 2009 to 2010. In the recent past (2011-2013), the rate of increase has averaged approximately 10 percent per year. Once complaints are received and/or initiated, the IG can undertake the following actions: (i) investigate and prosecute; (ii) verify the authenticity of the complaints; (iii) process and refer to other institution; or (iv) reject the complaint if it lacks merit. Most of the new complaints shown in Figure 2 relate to corruption. For example, the January-June 2013 IG report notes that at least 62 percent of the new complaints during this period were related to corruption (IG, 2013b). According to the investigations into allegations of corruption carried out by the IG in the period from 2011 to 2013, the most recurrent forms of corruption in the country include abuse of office, embezzlement, bribery, forgery and misappropriation of funds (IG, 2014). Detailed analysis of the outcomes of the investigations conducted by the IG is presented in Table 1.

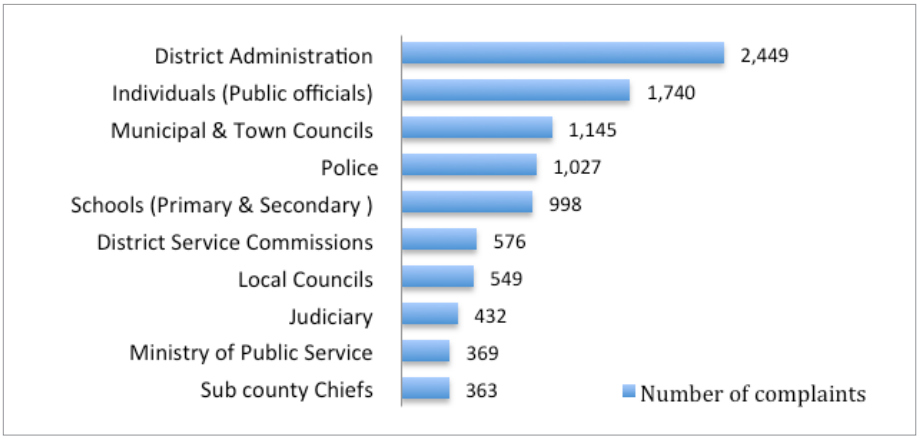
Table 1: Actions taken due to investigations conducted by IG, 2012-2013

Outcome (number)	Jan-June 2012	July-Dec 2012	Jan-June 2013	July-Dec 2013
Public officers under prosecution by IG	167	168	145	121
Public officers arrested by the IG	30	25	40	28
Warned public officers	21	20	17	15
Officers who were advised	40	22	25	9
Cancelled appointment letters of public servants	3	2	5	20
Submitted to Commissions for disciplinary action	15	20	30	28
Interdicted public officers	19	20	6	13
Dismissed officers	5	34	7	25
Re-advertised posts	5	0	3	2
Demoted	2	1	0	0
Sub Totals	307	301	278	261
Actual IG recoveries (UGX millions)	100	34	314	861
Money saved as result of IG intervention/ Recommended for recovery (UGX millions)	86	99	5,583	20,079

Source: IG reports to Parliament for the period 2012 - 2013

The outcomes include but are not limited to prosecution, arrests, interdiction, demotion, advice, warnings, and the recovery of misappropriated funds. The results in Table 1: show that the IG does prosecute cases of corruption in the courts in a significant proportion of reported cases. However, the institution may also impose a number of administrative sanctions or make other recommendations to MDAs in cases where the decision is made not to prosecute. The proportion of cases resulting in prosecutions is less than that of cases in which recommendations are made for administrative sanctions against public servants. For example, in the period from July to December 2013, 46 percent of cases dealt with by the IG involve prosecutions through the judicial system. Public officers who are arrested are often eventually prosecuted. The figures show that the majority of cases resulted in the imposition of disciplinary sanctions or advice to public officers and MDAs. The outcomes of the cases prosecuted by the IG are analysed in detail in the enforcement section (section 4) of this report. Figure 3: shows the distribution of actual complaints received/initiated by the IG against different departments and institutions over the period from 2006 to 2012, with the number of complaints being cumulative.

Figure 3: MDAs most complained against for the period 2006-2012



Source: IG reports to Parliament for the period 2006-2012

Most of the complaints are against district administrations, followed by individual public officials, municipal town councils and the police force, in that order. Although institutions such as the police force have introduced specialised units, such as the professional standards unit, to instil ethical values and to deter corruption, these measures have been largely ineffective.

Consistent with the findings related to perceptions regarding the prevalence of corruption amongst public officials, the police force, the civil service and the judiciary still rank among the ten institutions most widely perceived to be corrupt (see section 2.1.5). However, it is noteworthy that, contrary to the perceptions of surveyed respondents, there are a greater number of actual complaints against district administrations and individual public officers than against the judiciary and the police. Thus, the public perception that the judiciary and police are the most corrupt institutions may not be correct. Further studies are needed to establish whether the negative public perceptions regarding these two institutions can be substantiated by concrete empirical evidence. Within the judiciary, the JLOS baseline survey shows that corruption is found mainly in the magistrates' courts and that court clerks are most commonly involved in corrupt practices (see Box 1).

Consistent with the findings related to perceptions regarding the prevalence of corruption amongst public officials, the police force, the civil service and the judiciary still rank among the ten institutions most widely perceived to be corrupt

Box 1: Open Corruption in Masaka Court

An interesting scenario once occurred in a Ugandan court. The judge suspected that the court clerk was soliciting funds on the basis of the judgement that the judge was due to deliver. The clerk, having sneaked into the judge's chambers and learning of the verdict, hoped to extort money from the winning party, claiming that the clerk was in a position to influence the verdict in the winning party's favour. To determine whether his suspicions were correct, the judge made two different judgements, his genuine judgement and a fabricated judgement. He placed the fabricated judgement in his files, in their usual place, while hiding the genuine judgement elsewhere. As usual, the court clerk sneaked into the judge's files, read the fabricated judgement and informed the plaintiff, an old man involved in a land dispute with his neighbour, that the clerk could influence the outcome of his case. The old man agreed to pay the clerk to secure the favourable judgement. When, to the surprise of both the plaintiff and the clerk, the judge delivered a verdict against the old man, the shocked man shouted in the court room at the top of his lungs, "sente zange tezatuse", loosely translated as "Why didn't you give my money to the judge?!" As this story indicates, it is clear that in some cases, not only members of the judiciary, but lesser judicial staff, are in a position to make unreasonable demands on the basis of their position.
Masaka District, March 2012

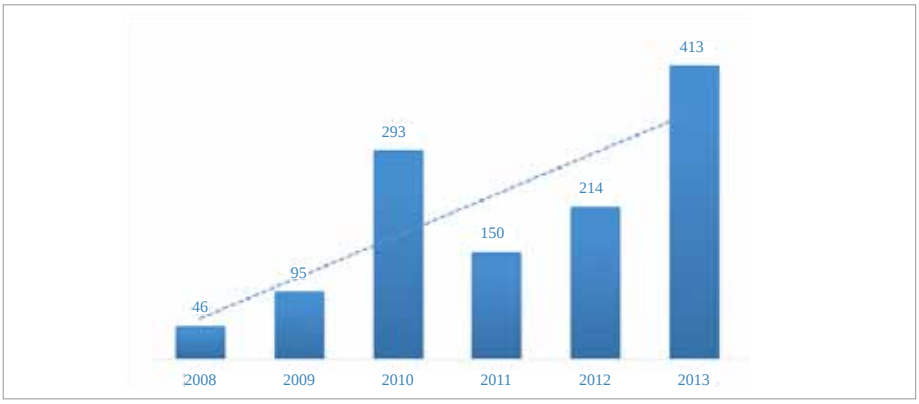
Source: JLOS baseline survey, Page 59 (Reev Consult International, 2012)

The data in Figure 3 reveal the existence of a dilemma in Uganda's anti-corruption efforts: although citizens consider the UPF to be the most corrupt of the country's public institutions, they make relatively few complaints against it. The relatively low number of complaints may be partly explained by citizens' fear of the police force; a limited knowledge of how to lodge complaints against various public institutions, including the police; and limited availability of anti-corruption institutions to which citizens may make complaints. The 2012 JLOS Baseline Survey showed that 3 percent of citizens made reports to authorities after encountering corrupt practices, demonstrating the public's limited confidence in the JLOS institutions. The survey also found indications of syndicated corruption, with the authorities that are supposed to address allegations of corruption themselves often being involved in corrupt practices, often to protect the institutions against which the complaints are being made (Reev Consult International, 2012).
The results above also suggest that the public has little awareness of the role and function of the UPF's internal oversight unit, the PSU. Publicising the existence of this unit through the distribution of fliers and posting the unit's telephone number at police stations, amongst other means, may make a significant contribution to stemming corrupt practices by members of the police force.

2.1.3 Uganda Police Force Action against Corruption

While the IG investigates and prosecutes cases of corruption, the UPF is charged with the investigation of all crimes in Uganda. Since corrupt practices involve criminal acts, the investigation of these practices is also the responsibility of the UPF. The important distinction between the UPF and the IG is that, unlike the IG, the UPF also investigates corrupt practices or economic crimes in the private sector, rather than exclusively in the public sector. Statistics from the UPF Reports show year-to-year trends in the identification and management of acts of corruption in both the public and the private sector. The anti-corruption department of the UPF is responsible for investigating corruption cases involving public officials from MDAs, local governments, municipal councils, and statutory organisations/ bodies (or parastatals). The economic crimes department investigates acts of corruption involving private individuals and companies, including corporate bodies such as banks, public service providers, NGOs (National, International and CBOs), religious organisations and members of the public.
Figure 4: shows trends in the number of public sector corruption cases investigated by the UPF in the period from 2008 to 2013.

Figure 4: Number of Corruption cases reported to Police, 2008-2013



Source: Uganda Police Force Annual Crime and Traffic/Road Safety reports 2008-2013

The number of cases reported to the police increased from 95 in 2009 to 413 in 2013. However, it should be noted that this increase is not necessarily due to the increased prevalence of corruption, but rather to improvements in reporting mechanisms. Indeed, according to the 2013 NGBS, more than 60 percent of the population reported that they were aware of the process for lodging a complaint with the police. Table 2: show year-to-year trends in the number of economic crimes committed in the private sector and resulting in police investigation.

Table 2: Nature of cases investigated by police under private economic crimes 2010-2013

	2010	2011	2012	2013
Obtaining by false pretence	7,135	7,413	8,250	8,113
Issuing false cheques	1,074	663	861	586
Forgery and uttering of false documents	1,010	519	621	557
Counterfeiting	981	661	728	466
Embezzlement	354	175	240	151
Abuse of office	190		117	28
Causing financial loss	99	57	110	37
Cyber crime		13	62	36
Bank and other corporate frauds	145	6	17	24
Total number of cases	10,988	9,507	11,006	9,998

Sources: Uganda Police Force Annual Crime and Traffic/Road Safety reports for 2013, 2012, 2011 and 2010

Regarding acts of corruption in the private sector, the number of reported cases actually decreased, from 11,006 in 2012 to 9,998 in 2013. Table 2: also shows that over time, there has been a consistent increase in the proportion of cases relating to "obtaining funds or products by false pretence" propagated by con artists known locally as Bafere (UPF, 2013). The table shows that the proportion of false pretence cases resulting in police investigation has increased from 65 percent of all economic crimes in 2010 to 81 percent in 2013. The polivce reports highlight the weak regulations regarding management and prosecution of offences of this nature.

2.1.4 Perceptions about extent of corruption

Recently available data from the NGBS provides insights into the extent to which citizens believe that corruption is a problem in Uganda. Table 3: shows the extent to which Ugandans consider corruption to be a problem, broken down in terms of place of residence, gender, age group, level of educational attainment, and regional location.

Table 3: Perception of the extent of corruption in Uganda

	Not at all	Slightly/Somewhat	Very much
Uganda	1.9	15.9	82.0
Place of residence			
Urban	2.9	11.8	85.2
Rural	1.6	17.0	80.0
Gender			
Male	1.4	13.6	84.6
Female	2.3	17.7	79.7
Age group			
18-30	1.9	16.8	81.2
31-59	1.5	14.7	83.4
60+	3.4	17.8	77.5
Educational attainment			
No formal education	3.5	24.8	70.8
Some primary	1.6	14.8	83.2
Completed primary	0.9	13.2	85.6
Some secondary	1.4	14.0	84.4
Completed secondary	1.3	7.4	91.3
Post-secondary	1.9	8.3	89.7
Region			
Kampala	1.2	8.7	89.7
Central	3.4	12.9	83.9
Eastern	0.8	17.4	82.6
Northern	1.4	18.3	81.7
Western	1.8	16.9	81.1

Source: Authors calculations based on NGBS, 2013

Note: The differences across the various categories are all significant at a 1 percent level of significance

The statistics in Table 3 indicate that overall, the vast majority of Ugandans believe that corruption is deeply entrenched in society, with 82 percent of survey respondents expressing the belief that corruption is a very serious problem. However, Table 3: also shows that there are considerable variations in perceptions regarding the extent of corruption. Residents of urban areas are more likely to express the belief that corruption is a very serious problem (85 percent) than rural residents (80 percent). Residents of the capital, Kampala, are more likely to express this belief (90 percent) than those in Northern and Western Uganda (81 percent). Generally, belief that corruption is a very serious problem increases with the level of educational attainment, with approximately 90 percent of respondents with secondary or post secondary education expressing this belief, compared to only 70 percent amongst those with no formal education.

The belief that corruption is a serious problem has no doubt been partly driven by the large number of major corruption scandals that have occurred since 2012, with the consequent prosecution of a number of high-ranking public officials. For example, the ACC convicted the former Principal Accountant of the Office of the Prime Minister (OPM) on 29 corruption charges related to the fraudulent mismanagement of funds to a value of billions of shillings. In related cases, former high-ranking officials of the Ministry of Public Service and a manager of a commercial bank are currently being prosecuted by the ACC for allegedly embezzling public funds through the enrolment of 2,605 ghost pensioners in pension schemes. All of these cases have resulted in widespread media coverage, increasing citizens' awareness of the scale of corruption. Additionally, the OAG has issued a number of qualified opinions related to the mismanagement of public funds, further confirming the public's view that corruption is rife in Uganda. Box 2 describes some recent grand corruption cases in Uganda.

Box 2: Some Key Audit Findings by Office of the Auditor General

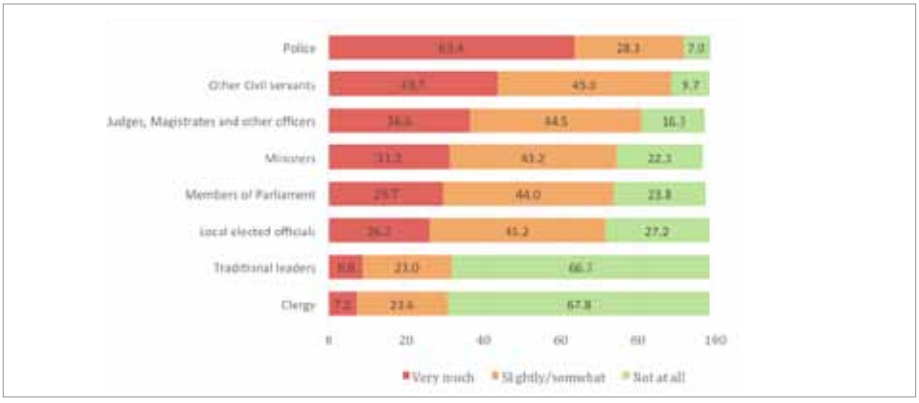
In 2012, the OAG conducted a special audit into allegations of financial impropriety and irregularities involving diversions, fraud, unauthorised approvals of payments and irregular withdrawals of funds. According to the audit, as a consequence of these irregularities, funds to an estimated value of UGX 58 billion had been misappropriated 2011-2012.
In 2012, the OAG conducted another special audit into financial irregularities involving pension funds within the MOPS. This audit established that a number of financial controls had been deliberately circumvented, resulting in the misappropriation of funds to a value of approximately UGX 165 billion.

Source: Annual Report of the Auditor General for the year ended 30th June 2012

2.1.5 Perceived level of corruption of selected key public servants

The NGBS asked survey respondents the extent to which they believed certain key categories of officials were involved in corruption, with these categories including (i) other civil servants; (ii) police officers; (iii) judges, magistrates and judicial officers; (iv) ministers; (v) members of Parliament (MPs); (vi) local elected officials; (vii) clergy; and (viii) traditional leaders. Specifically, the survey asked "To what extent do you think the following categories of officials are involved in corruption?" Respondents were invited to provide one of four possible and since: (i) not at all; (ii) slightly; (iii) somewhat; and (iv) very much. Figure 5: describes the responses of the survey respondents:

Figure 5: To what extent do you think the following people are involved in corruption? (percent)



Source: Authors calculations based on NGBS, 2013

Figure 5: shows among the eight categories of officials listed, police officers, civil servants, and the judiciary are viewed as the most prone to corruption, in descending order, with almost two thirds of respondents expressing the belief that members of the police force are 'very much' involved in corruption. Of the survey respondents, 44 percent expressed the same belief regarding civil servants, while 37 percent expressed the same belief regarding judicial officers and support staff to the judiciary. The respondents expressed the belief that traditional leaders and the clergy were the least corrupt of all the defined categories. These results are consistent with earlier assessments, which similarly showed that members of the UPF are considered to be the most corrupt of all public officials. For example, the 2012 JLOS Baseline Survey found that 52 percent of respondents had been asked for bribes by police officers, while 16 percent had been asked for bribes by judicial officers (Reev Consult International, 2012).

The 2012 Afrobarometer survey asked respondents whether they had ever paid bribes, giving gifts or done favours to government officials to avoid confrontations with the police. Table 4:

Table 4: Citizens who had to pay a bribe, give a gift, or do a favour to government officials in order to avoid a problem with the police (percent)

	2008				2012			
	Never paid a bribe	**At least once in the past year**	**Not in the past year**		**Never paid a bribe**	**At least once in the past year**	**Not in the past year**	**All**
Uganda	61.0	24.2	14.9		45.3	22.0	32.8	100.0
Place of residence								
Urban	57.8	33.1	9.0		43.8	22.4	33.8	100.0
Rural	61.5	22.8	15.7		45.6	21.9	32.6	100.0
Gender								
Male	56.6	30.0	13.4		44.0	26.3	29.7	100.0
Female	65.4	18.3	16.4		46.7	17.6	35.8	100.0
Age group								
18-30	60.9	24.5	14.6		43.4	17.2	39.4	100.0
31-59	60.0	24.2	15.8		46.8	27.1	26.1	100.0
60+	71.3	19.7	9.0		47.7	15.2	37.1	100.0
Educational attainment								
No formal education	67.4	14.8	17.9		45.0	28.2	26.8	100.0
Some primary	62.1	20.7	17.2		50.1	17.1	32.9	100.0
Completed primary	65.4	17.8	16.8		44.3	24.5	31.3	100.0
Some secondary	59.6	28.2	12.3		42.6	23.7	33.7	100.0
Completed secondary	53.6	33.4	13.0		42.3	16.6	41.2	100.0
Post secondary	58.1	29.5	12.5		44.4	24.7	30.9	100.0
Region								
Kampala	60.8	31.3	8.0		41.7	11.8	46.5	100.0
Central	72.0	20.3	7.8		41.8	15.0	43.3	100.0
Western	67.4	20.8	11.8		53.3	27.8	18.9	100.0
Northern	50.5	19.2	30.3		51.7	23.3	25.0	100.0
Eastern	54.3	33.3	12.4		35.2	23.0	41.8	100.0
Employment status								
Not Working	63.4	20.9	15.7		45.2	17.7	37.2	100.0
Working	57.5	28.8	13.7		45.3	26.2	28.6	100.0

Source: Authors calculations based on Afrobarometer, 2008 and 2012 data

describes their responses:

Table 4: shows that in both 2008 and 2012, more than 20 percent of respondents claimed that they had paid a bribe, given a gift, or performed a favour for government officials to avoid a problem with the police in the previous year. The percentage of respondents who said that they had never engaged in such practices declined substantially between the two points in time, from 61 percent in 2008 to 45 percent in 2012. However, there was a significant increase in the proportion of respondents who claimed that they had not paid a bribe over the previous year, from 14.9 percent in 2008 to 32.8 percent in 2012. The respondents most likely to say that they had paid bribes were those who lived in rural areas; male; working; and aged between 31 to 59. The decline in the proportion of those stating that they had paid a bribe over the previous year was most significant in the Kampala region, possibly due to the increased vigilance of anti-corruption agencies in the city and to increased public awareness and access to information through media.

2.1.6 Bribes to the Judiciary and Judicial Officers

Given that citizens' interactions with the judiciary are likely to be limited in frequency, the significant factor is the proportion of interactions with the judiciary that involved the payment of bribes, rather than the overall proportion of citizens who have ever paid bribes to the judiciary and/or judicial officers. Recent data from the East African Bribery Index 2013 reveals that on average, 27.9 percent of such interactions with the judiciary resulted in the payment of bribes. These figures suggest that it is the frequency of contact between citizens and specific public institutions that is likely to determine perceptions regarding their level of corruption. Indeed, the 2012 JLOS Baseline Survey, which included an assessment of access to justice, showed that 72 percent of the population had had interactions with the UPF, compared with only 16 percent who had had interactions with the judiciary (Reev Consult International, 2012).[6]

The judicial and law enforcement systems of a country theoretically exist to ensure justice for that country's citizens. When people lose confidence in these systems, they adopt various coping mechanisms. The JLOS baseline survey showed that 71 percent of the respondents who were subject to corrupt practices paid a bribe; 20 percent forfeited the services; and 6 percent sought help from alternative authorities, with only a small proportion reporting the corruption to authorities, presumably because they believe that making such a report would be futile (Reev Consult International, 2012).

6 The JLOS assessment of access to institutions also showed that the police are the most widely known of the 15 JLOS institutions, with 99% of citizens polled reporting awareness of the police. The same assessment revealed that at least 75% of the citizens reported being within 5 kilometres of a police station compared with 18% for a court of law.

2.2 Upstream Corruption

Upstream corruption involves corruption that takes place at high levels of the political system. For example, such corruption may involve the manipulation of political institutions and rules of procedure, often leading to institutional decay. It may take different forms, including grand corruption, political corruption, nepotism, favouritism, influence peddling, extortion and economic kickbacks (Hanna et al., 2011). The following sections discuss the prevalence of political and grand corruption in Uganda.

2.2.1 Corruption and fraud during elections

Political corruption involves the manipulation of policies, institutions and rules of procedure in the allocation of resources and financing by political decision makers, who abuse their positions to sustain their power, status and wealth (Transparency International, 2009). The 2013 UBoS governance survey included six selected indicators to determine the level of prevalence of political corruption and election fraud in Uganda, as follows: (i) whether voters were denied the right to vote because a vote had already been cast in their name; (ii) the extent to which citizens/voters were offered any material or other inducements to vote for a particular candidate during the last election; (iii) the extent to pressure was applied on voters to select a particular candidate in the last election; (iv) whether the Electoral Commission (EC) served impartially; (v) whether citizens witnessed any irregularities in the last election; and (vi) whether citizens were aware of media outlets being threatened for granting media space to certain political parties or candidates. Below is a brief discussion of the governance survey findings in Uganda.

Article 59 of the 1995 Ugandan Constitution grants every citizen over the age of 18 the right to vote. Despite this stated right, cases have been recorded of voters arriving at polling stations to cast their votes, only to discover that votes had already been cast in their names. In 2011, the governance survey found that 3.4 percent of respondents claimed that they had experienced this anomaly, while 2.2 percent recorded similar experiences in the Parliamentary and local government elections. Further analysis shows that respondents with lower levels of educational attainment; aged over 60 years; and living in rural areas were most likely to report experiences of this kind. Geographically, respondents in the Western region were most likely to report such experiences, while those in the Northern region were least likely to report being deprived of their electoral rights.

These anomalies may be attributed to the poor state of the electoral framework and weak administration. For example, the integrity of the voters' register was a major point of contention in Uganda's most recent elections. There have been plausible allegations that this register contains numerous duplicate entries and ghost voters and is otherwise generally unreliable (DemGroup, 2011). Furthermore, unlike in the 2006 elections, possession of a voter's card was not required in the 2011 elections, despite the importance of such cards as proof of voters'

Political corruption involves the manipulation of policies, institutions and rules of procedure in the allocation of resources and financing by political decision makers, who abuse their positions to sustain their power, status and wealth

identities. These cards were not issued to newly registered voters because the EC anticipated that national identity cards (IDs) would be available for use for identification purposes by the time the election was held. However, these IDs were never produced due to major corruption issues. As a result, voters were only required to show that their name, possibly accompanied by a photograph, was included on the electoral register, without producing any standardised proof of identity. In this context, it is not surprising that cases of impersonation occurred, with people managing to vote in others' names. Denial of the right to vote undermines democracy and political participation, which are both fundamental principles of good governance.

2.2.2 Payment of Bribes to Voters

The distribution of money and gifts to voters to influence their electoral choices has become an entrenched part of the political culture in Uganda. Voters have become accustomed to receiving gifts in the form of cash and other gifts, such as salt, soap, and sugar, with the implicit or explicit expectation that these gifts will determine their choice of candidates. Indeed, the 2011 Afrobarometer survey of perceptions and opinions regarding the practice of vote buying showed that 52 percent of respondents perceived the practice to be wrong and punishable, while 47 percent believed it was either not wrong at all (9 percent), or wrong but comprehensible (38 percent). These findings suggest that although the majority of Ugandans are aware that bribery is wrong in principle, many believe that in practice, it is acceptable to receive money or gifts in exchange for their votes.

Table 5: shows the extent of electoral bribery according to the 2013 NGBS. The survey shows that although the majority of voters were not offered gifts in return for their vote during the 2011 elections, the practice of vote buying remains widespread across Uganda, with from 6 to 9 percent of respondents stating that they had been offered such gifts in return for their votes in the presidential, Parliamentary and local government elections—despite the fact that the laws[7] governing elections prohibit a candidate from providing gifts or other inducements to a voter to influence their electoral decisions. Any violation of these laws constitutes the offence of bribery and is theoretically punishable by a fine and or imprisonment.

Table 5: Proportion of the population that was offered goods in kind or otherwise to vote during the last election

	Presidential	Parliamentary	Local government
Uganda	6.6	9.1	7.8
Place of residence			
Urban	6.2	7.8	6.3
Rural	6.7	9.5	8.2
Gender			
Male	7.2	10.0	8.9
Female	6.1	8.4	6.7
Age group			
18-30	6.6	8.7	7.7
31-59	6.9	10.1	8.4
60+	5.0	6.3	4.8
Educational attainment			
No formal education	5.6	8.5	8.3
Some primary	6.4	9.2	7.0
Completed primary	5.6	7.7	7.4
Some secondary	8.0	10.6	9.5
Completed secondary	12.2	10.1	4.6
Post-secondary	7.6	9.3	6.7
Region			
Kampala	3.9	2.9	2.1
Central	5.5	8.9	6.8
Eastern	7.7	10.3	8.4
Northern	8.6	9.4	8.3
Western	5.9	9.1	8.7

Source: Authors calculations based on NGBS, 2013

7 Section 64 of the Presidential Elections Act and Section 68 of the Parliamentary Elections Act.

A detailed analysis based on selected geographical variables shows that rural voters were significantly more likely to be offered gifts or bribes in return for their votes than were urban voters. Regionally, the payment of such bribes was most likely to occur in the Northern region, and least likely in Kampala. The likelihood of such bribery occurring seems to be proportional to the level of poverty, with respondents in poorer areas being more likely to report the practice of vote buying. As such, efforts to reduce poverty may also be a means of reducing the level of corruption in Uganda's electoral system. The survey also shows that men were more likely to report being offered bribes to influence their vote than women; and that the elderly were more likely to report these practices than were young and middle-aged voters.

The inadequate monitoring of electoral activities could partially explain the rife practice of bribery during campaigns. The provisions of the Political Parties and Organisations Act (PPOA) that are intended to govern the financing of political parties are limited in scope and poorly implemented. For example, although political parties are required to keep records of donations and contributions from foreign sources, the law contains no provisions to govern private funding from domestic sources. Furthermore, although the Act was amended in 2010 to facilitate the provision of government funds or other public resources to finance candidates, no such funds have yet been made available. Additionally, although the Act prohibits the use of public facilities by incumbents in political campaigns, this provision has been very poorly implemented. Finally, while presidential candidates are required by law to disclose audited accounts of their expenditures, it is difficult to ascertain the accuracy of these accounts, given the extent of the use of cash to make payments in Uganda. Similarly, while the PPOA requires all parties to disclose their expenditures and accounts every financial year, this requirement has not been implemented.

The lack of transparency in funding, the low levels of accountability, and the poor or non-existent enforcement of rules prohibiting the use of public resources in campaigns all collude together to breed corruption. The absence of government financing for campaign activities leads to the pilfering of public funds to support incumbents in elections. The absence of stringent systems of accounting for funds spent by political parties enables those who have benefited from corruption in public offices to evade detection. It is also quite possible that public servants who aspire to political office engage in corrupt practices to secure financing for their electoral campaigns. In particular, the misappropriation of public funds through procurement processes is often linked to political financing. Furthermore, it has been demonstrated that as elections draw near, cases of misappropriation of public funds increase.

2.2.3 Impartiality of the Electoral Commission

Article 62 of the Uganda Constitution states that the "Electoral Commission shall be independent in the performance of its functions, not subject to the direction or control of any person or authority". The key responsibilities of the EC are to ensure that regular, free and fair elections are conducted; to organise, conduct and supervise elections; to demarcate constituencies; to compile, maintain, revise and update the voter register; to hear and determine election complaints; to conduct voter education campaigns; and to ascertain and declare results.

The independence of the EC remains a contentious issue in Uganda, with a number of opposition parties having questioned the degree to which it is truly independent. The Ugandan Constitution empowers the President to select EC members, subject to Parliamentary ratification. With this arrangement, the incumbent regimes are able to put political pressure on the EC, undermining its integrity and independence. In principle, it could be argued that the President should not appoint EC members, because those incumbent members will then be beholden to the appointing President, which may lead to a subversion of electoral processes (UNECA, 2009). The NGBS surveyed Ugandans' perception of the impartiality of the EC in the 2011 general elections, with the results of this survey shown in Table 6::

The lack of transparency in funding, the low levels of accountability, and the poor or non-existent enforcement of rules prohibiting the use of public resources in campaigns all collude together to breed corruption. The absence of government financing for campaign activities leads to the pilfering of public funds to support incumbents in elections.

Table 6: Did the Electoral Commission fulfil its role impartially in the l ast election?

	YES (percent)
Uganda	57.7
Place of residence	
Urban	49.6
Rural	60.2
Gender	
Male	56.6
Female	58.7
Age group	
18-30	49.5
31-59	63.6
60+	60.8
Educational attainment	
No formal education	60.7
Some primary	60.8
Completed primary	60.6
Some secondary	48.3
Completed secondary	51.9
Post-secondary	52.6
Region	
Kampala	42.5
Central	55.9
Eastern	52.6
Northern	46.4
Western	73.4

Source: Authors calculations based on NGBS, 2013

The NGBS survey found that 58 percent of respondents expressed the belief that the EC acted impartially during the 2011 elections, with 27 percent expressing the belief that it favoured one side or the other. The data shows that a significantly higher proportion of respondents in Kampala believed that the EC failed to act impartially (44 percent) than in the western region (14 percent). In addition, the data shows that residents of urban areas; males; and those with higher levels of educational attainment were most likely to believe that the EC favoured certain candidates and political parties during the last election.

2.2.4 Voting irregularities

The incidence of irregularities such as violence, ballot stuffing, the manipulation of registers and intimidation were reported to be considerably lower in the 2011 election than in previous elections (Commonwealth Observer Group (COG), 2011). Nevertheless, some irregularities were still reported to have occurred, compounded by significant logistical and administrative challenges. According to UBoS, nearly 18 percent of survey respondents reported witnessing irregularities during the last election (UBoS, 2014). The most frequently reported irregularities included those related to missing information on the voters' register; violence; intimidation; ballot rigging and stuffing; multiple voting and bribery. In the 2011 Kampala mayoral election, for example, the rate of incidence of irregularities was such that the EC cancelled the election, following the discovery of massive vote rigging through the stuffing of ballot boxes. The EC subsequently fired at least 20 of its officials for colluding with candidates' agents to carry out this ballot stuffing and other fraudulent practices (Bareeba, 2011). However, the EC's responses were widely regarded as inadequate, given that electoral fraud is a criminal offence for which the individuals involved could have been tried in the courts and possibly convicted. If the EC had prosecuted these criminal offences, it would have sent a much stronger message regarding their seriousness.

In Uganda, the cost of electoral fraud is enormous, requiring the EC to meet the costs of organising by-elections made necessary by the corrupt practices and of managing court cases convened to hear election-related petitions. Since the February 2011 elections, at least 15 by-elections have been held to fill vacant positions in Parliament, with at least eight of these by-elections being required by the discovery of electoral fraud and the subsequent nullification of election results by the courts of law.

Table 7: shows, since these elections, the EC has spent approximately UGX 2.34 billion as a direct result of electoral fraud, with an average expenditure of approximately UGX 300 million per fraud-related by-election. This expenditure is approximately 6 percent of the Electoral Commission budget of UGX 39.6 billion in 2012/13. Such expenditures could be avoided if the EC were able and willing to effectively monitor the electoral process.

In Uganda, the cost of electoral fraud is enormous, requiring the EC to meet the costs of organising by-elections made necessary by the corrupt practices and of managing court cases convened to hear election-related petitions.

Table 7: The Cost of Electoral Fraud: Expenditures on by-election since 2011

Constituency (Year)	Reasons for by-election	Cost of by-election(UGX Millions)
Entebbe Municipality (2011)	Election rigging	184
Luwero Woman MP (2011)	Election rigging	536
Busiro North (2011)	Election rigging	251
Jinja East Municipality	Election rigging	161
Bushenyi/Ishaka Municipality (2012)	Election rigging	171
Bukoto South (2012)	Election rigging	170
Kasese Woman MP (2012)	Election rigging	574
Butambala County (2012)	Election rigging	293
Usuk County (2013)	Death	281
Butaleja Woman MP (2013)	Death	561
Butembo County (2014)	Death	470
Buhweju Woman MP (2013)	Death	397
Buwanga County (2014)	Death	382
Bubule West (2014)	Absconding	415
Luwero Woman MP (2014)	Unlawful poll	450
Total		**5,296**

Source: Daily Monitor June 1, 2014

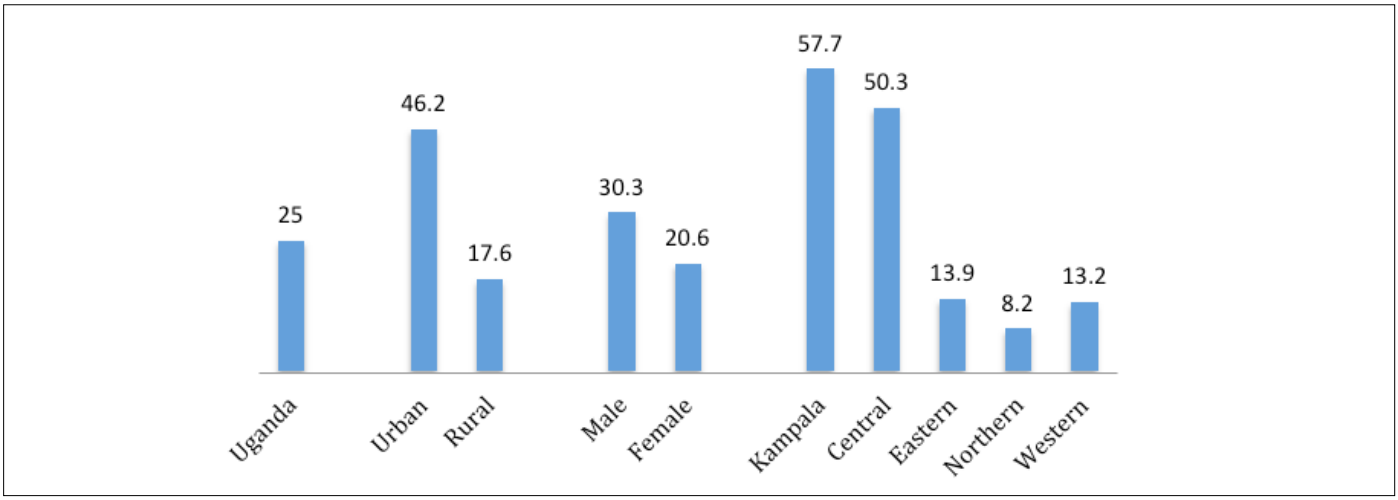
Regarding the extent to which voters were pressured to select a particular candidate in the last election, approximately 1.7 percent of respondents claimed that they had been pressured during the last presidential elections, while 1.5 percent reported being subjected to pressure during the Parliamentary elections. To apply pressure on voters, there have been plausible allegations regarding the use of physical intimidation and violence. Indeed, when Dr. Kizza Besigye contested the outcome of the 2006 presidential elections, the Supreme Court ruled that the principle of free and fair elections had been compromised by intimidation and violence in some parts of the country. However, because the court also found that the levels of intimidation and violence did not substantially influence the results, the results of the election were upheld.

2.2.5 Access to media

The media is an important platform by which political parties and candidates can convey their policy agendas and programs to the voting public. The UBoS governance survey sought to determine the extent to which respondents believe that media outlets had been pressured into granting or restricting media space to candidates from certain political parties in the last elections.

Figure 6: shows the results of the survey regarding access to media space on the part of political groups.

Figure 6: Are you aware of any media houses that were threatened for granting media space to some political parties in the last elections: YES? (percent)



Source: Authors calculations based on NGBS, 2013

Approximately 25 percent of respondents answered the question in the affirmative. There were significant regional differences in this response, with 58 percent of respondents answering in the affirmative in Kampala, compared to 50 percent in Central Uganda; 14 percent in Eastern Uganda; 8 percent in Northern Uganda; and 13 percent in Western Uganda. Although the media are expected to provide equal coverage and media space to all parties, access to media space was somewhat skewed in favour of the ruling party (NRM) in the 2011 elections. The Commonwealth Observer Group Report noted that some of the English language daily newspapers, especially the Monitor, made an effort to provide balanced coverage to all presidential candidates. However, the COG noted that the coverage provided by the New Vision, the partially state-owned and USE-listed newspaper with the largest circulation in Uganda, was significantly skewed towards the campaign of the incumbent president. In particular, the COG noted that the New Vision usually included coverage of the incumbent President's campaign rallies on its front page, while placing coverage of the campaigns of other candidates in the inner pages (Commonwealth Secretariat, 2011).

It is clear that political corruption remains pervasive in Uganda. Voters are offered inducements to influence their voting decisions. The EC is not perceived as independent and also does not effectively monitor electoral processes

Observers also noted that there was significant bias in the television coverage of the election campaigns. For example, European Union monitors noted that 90 percent of the airtime provided by the Government-owned Uganda Broadcasting Cooperation (UBC) to cover the election campaign covered the campaigns of the incumbent president, with the remaining 10 percent being shared by the other seven candidates (European Union Election Observation Mission, 2011). In addition, the COG noted that the other television stations, including NTV and WBS, focused chiefly on the two primary presidential candidates. The COG further noted that: **"The privately-owned NTV Uganda appeared to give an ample free platform to all candidates during the coverage of campaign rallies, although it has to be noted that advertising was dominated by the ruling NRM, reinforcing the perception that it was by far the best funded group. For example, NTV Uganda carried a live broadcast of the incumbent president's last campaign rally in the capital – more than 90 minutes – as an advertiser's event"** (Commonwealth Secretariat, 2011).

Overall, it is clear that political corruption remains pervasive in Uganda. Voters are offered inducements to influence their voting decisions. The EC is not perceived as independent and also does not effectively monitor electoral processes, resulting in significant expenditure as a result of by-elections and litigation related to electoral results. Furthermore, enforcement of the PPOA's provisions regarding political financing remains weak. Electoral irregularities continue to occur, and many major media outlets offered biased coverage during the 2011 presidential and Parliamentary elections.

2.3 Grand Corruption

According to Transparency International, grand corruption consists of "acts committed at high levels of government that distort policies or the central functioning of the state, enabling leaders to benefit at the expense of the public good" (Transparency International, 2009). Alternatively, grand corruption may be defined as cases involving high-level government officials and the mismanagement of large amounts of money.

A significant amount of evidence supports the view that the incidence of grand corruption in Uganda has increased over recent years. Recent cases involving the embezzlement of public funds suggest the effectiveness of state institutions in monitoring government programmes is limited. Recent examples of cases of grand corruption include the fraudulent procurement of a contractor for the Mukono-Katosi road and subsequent advancement of UGX 24 billion to non-existent contractor to kick-start the road construction in 2014; of UGX 205 billion through the national identity card system scam in 2011; and of UGX 58 billion lost in the OPM in 2012, among others.

There have also been reports of cases of syndicated corruption, in which a number of public officials at different levels in a range of MDAs collude to embezzle public funds. For example, a recent case involved the loss of funds to a value of UGX 165 billion in the Ministry of Public Service. The OAG established that this loss was the result of corrupt actions by a syndicate of officials from the MoFPED and the Ministry of Public Service. According to the OAG's audit, this case involved huge numbers of pension payments to non-existent pensioners, payments made twice to non-existent pensioners and doubtful payments to foreign pensioners, among other irregularities (OOAG, 2013). These publicised cases of corruption led to the suspension of aid from development partners at a time when the Government was already experiencing low levels of domestic tax revenues (13 percent of the GDP). These budget aid cuts have serious

implications for Ugandan citizens, affecting service delivery and depriving them of a chance to live a better quality life.

Some of the officials implicated in this case are currently being prosecuted through the judicial system, while others have already been convicted. In relation to the OPM case, in June 2013, the ACC convicted the former Principal Accountant at the OPM, Mr. Geoffrey Kazinda. He was convicted of one count of abuse of office, 25 counts of forgery, one count of creating a document without authority and two counts of unlawful possession of government documents. As a result of these convictions, Mr. Kazinda was sentenced to five years imprisonment. In addition, he is also facing further corruption charges related to the embezzlement of fuel meant for OPM, along with three other OPM officials. In July 2014, the ACC also convicted the former Permanent Secretary in the Ministry of Local Government, Mr. John Kashaka (together with five others, including the Principal Accountant, Mr. Henry Bamutura) for causing a financial loss to government through the fraudulent procurement of local council and parish chiefs' bicycles. As a result of his conviction, Mr. Kashaka was sentenced to 10 years in jail.

Other high-ranking public officials currently facing trial for corruption-related offences include former Permanent Secretary Ministry of Public Service, Mr. Jimmy Lwamafa, and two former accountants, Mr. Christopher Obey and Mr. David Oloka. The box below highlights selected cases of waste cited in the latest OAG Report for the year ending in June 2013.

Box 3: Responses to grand corruption cases

CASE	GOVERNMENT RESPONSE
The Uganda National Roads Authority overpaid a total of UGX 47 billion to various contractors involved in three road construction contracts as a result of misstatements of variation of price (VoP) formulae used in computing compensation amounts in the application. The OAG followed up on this case, which was uncovered through the OAG 2012 report, in 2013.	The Parliamentary Accounts Committee recommended that UNRA harmonise the variation of price (VOP) position on all contracts in which anomalies had been noted with OAG. By 31 March 2014, this exercise was underway, and the VOP position for two contracts had been ascertained by the two parties. The joint verification exercise established that a total of UGX 33.2 billion had been overpaid with respect to these two contracts.
A total of UGX 231.4 billion was spent by various government Ministries, Departments and Agencies on repairs and maintenance to motor vehicles without technical pre- and post- inspections to determine the extent of the defects of the vehicles and thus of the repairs required. This failure was attributed to lack of proper guidelines. Lack of technical pre- and post-repair inspections and certificates of completion exposes the entities to the risk of loss of funds through over-invoicing, payments for work not performed and the practice of garages using recycled parts on Government vehicles.	The Ministry of Works and Transport is reviewing the entire motor vehicle repair and maintenance guidelines, which will ensure proper control of the repair and maintenance of the government fleet.

Source: Extracted from the Annual Report of the Auditor General for the year ended 30th June 2012

2.4 Petty Corruption

According to Transparency International, petty corruption refers to the "everyday abuse of entrusted power by low- and mid-level public officials in their interactions with ordinary citizens and enterprises, who are often trying to access basic goods or services in places like hospitals, schools, police departments and other agencies" (Transparency International, 2009). Ideally, governments should ensure that interactions with these service providers involve the provision of high quality service, low costs, and ease of use. Unfortunately, not all interactions meet these standards. In particular, bribery remains rife in Uganda, with public officials openly demanding unsanctioned payments in exchange for services, with citizens and companies often meeting their demands without complaint. In addition, as a result of such practices, citizens are often denied public services to which they are entitled, in some cases because they are unable to meet the unwarranted demands of the service provider, in others because of what has been termed "quiet corruption", which involves the failure of public service providers to deliver goods and services to which members of the public are entitled because these service providers are absent without cause or otherwise unavailable.
Evidence indicates that the poorest citizens are most vulnerable to these types of abuse. For example, the 2013 SDI for Uganda Report shows that at any one time, 23 percent of teachers

are absent from school and a further 29 percent are on the school premises but not teaching during scheduled lesson periods (World Bank, 2013). The problem of absenteeism is particularly acute in Northern Uganda and in rural areas, where the large majority of Uganda's poor live. Some data indicate that public school pupils in Northern Uganda receive as little as 50 days of teaching in an entire year. The following subsections examines citizens' experiences with corruption in targeted sectors related to service delivery and law enforcement.

2.4.1 Petty Corruption in Selected Sectors

The data below, from UBoS's NGBS and the Afrobarometer Survey, include the prevalence of citizen bribery in Uganda in targeted sectors. The section is not intended to cover all sectors and public institutions. Instead, we shall analyse the extent to which citizens pay bribes to access health, education, permits, water and sanitation, judicial and police services. The remaining indicators relate to "quiet corruption", especially public service absenteeism.

Box 4: Quiet corruption

"Quiet corruption" is a term created "to indicate various types of malpractice of frontline providers (teachers, doctors, inspectors and other government representatives) that do not involve monetary exchange." It encompasses a range of problems, such as teacher and health worker absenteeism and medical staff pilfering drugs, but it also involves officials displaying less than the required level of effort to effectively fulfil their mandated duties and the deliberate bending of rules for personal advantages. Quiet corruption may be just as corrosive as other forms of corruption and has long-term consequences for development.

Source: World Bank Report (2010)

2.4.2 General prevalence of bribery

This subsection presents a general picture of the levels of petty bribery in the country. The main indicator examined is "how often citizens have to pay a bribe or give a gift to a public servant to acquire a service that was expected to be free or to expedite the process of receiving the service." Table 8: shows the prevalence of bribery among citizens attempting to access government services, on the basis of survey respondents' responses to a question regarding their experiences with petty bribery.

Table 8: Prevalence of Bribery in access of public services expected to be free in Uganda.

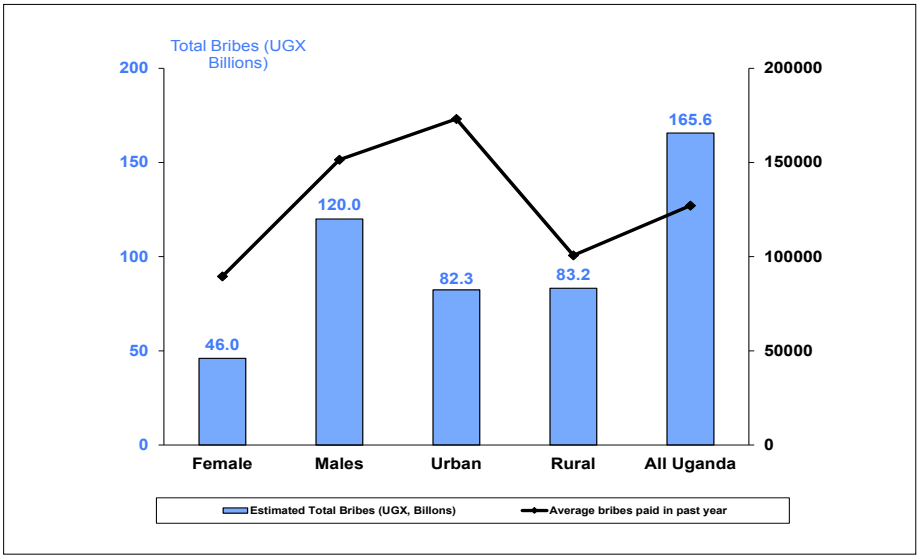
	Never	Rarely	Sometimes	Often
Uganda	83.1	8.4	6.8	1.7
Place of residence				
Urban	76.1	11.6	8.8	3.3
Rural	85.6	7.2	6.0	1.1
Gender				
Male	78.6	10.2	8.6	2.5
Female	86.9	6.8	5.1	0.9
Age group				
18-30	83.4	9.1	6.1	1.2
31-59	81.2	8.6	7.9	2.1
60+	91.6	3.6	3.2	1.5
Educational attainment				
No formal education	89.8	4.3	4.4	1.4
Some primary	83.4	7.6	7.8	1.2
Completed primary	83.9	8.6	6.0	1.4
Some secondary	82.2	9.1	6.4	2.4
Completed secondary	75.6	17.7	5.6	0.9
Post-secondary	71.7	15.2	9.6	3.3
Region				
Kampala	74.9	13.1	9.5	2.4
Central	74.9	15.1	8.4	1.6
Eastern	85.5	7.9	4.4	2.1
Northern	90.9	4.8	2.8	1.5
Western	86.6	4.0	8.0	1.3

Source: Authors calculations based on NGBS, 2013

Table 8: shows that on average, 17 percent of survey respondents reported that they had paid a bribe or given a gift to a public servant in the past 12 months to acquire a service that should theoretically have been provided without charge. Of those who reported that they had made such payments, responses were spread amongst those who said they had made such payments 'rarely', 'sometimes' and 'often'. To put this statistic into perspective, in the year preceding the survey, corruption directly affected more than one in six Ugandans. Such cases of petty bribery are likely to have a disproportionate impact on the country's poorest citizens, with these citizens being more vulnerable and more reliant on government services and public systems to meet their basic needs. A significantly higher proportion of the elderly, those with no formal education, females and residents of rural areas reported that they had never paid a bribe to access public services.

On the basis of data provided by individuals who indicated that they had sometimes or often paid a bribe or provided a gift to a public servant, the NGBS collected information on the total cumulative value of such bribes paid over the past 12 months. Figure 7: shows the estimated annual cumulative value of bribes paid by individuals to public officials, with a breakdown according to gender and residence in rural or urban areas.

Figure 7: Estimated value of annual bribes paid in Uganda, 2013



Source: Authors calculations from the 2013 NBGS

It is clear that political corruption remains pervasive in Uganda. Voters are offered inducements to influence their voting decisions. The EC is not perceived as independent and also does not effectively monitor electoral processes

On the basis of this calculation, the total value of bribes paid to public officials was estimated at UGX 166 billion. This is equivalent to the cost of procuring four year's supply of 'mama kits' for expectant mothers. The average amount paid by individual rural residents was UGX 100,736, compared to UGX 173,078 by urban residents. While the total value of bribes paid by rural residents were slightly higher than that paid by urban residents, urban residents paid more in relation to their share of the population (22 percent) (Ssewanyana and Ibrahim, 2014). The above figures should be interpreted in the context of people's well-documented reticence regarding questions about giving bribes. For example, Kraay and Murrell (2013) show that respondents in corruption surveys are often less than candid when answering questions about personal behaviour that may be considered inappropriate. The proportion of the population involved in the payment of petty bribes and the actual amounts paid in Uganda, then, may therefore be much higher than these figures suggest. Regardless of the total value of petty

Box 5: What can amounts paid in small bribes do to save women's lives during pregnancy and childbirth?

Although Uganda has made progress on indicators related to maternal health, it is unlikely to meet the 2015 MDG target of 131 per 100,000 live births for maternal mortality. Uganda's maternal mortality ratio, according to the 2011 Demographic Health Survey, is 438. To put the value of funds paid in petty bribes into perspective, we project what UGX 166 billion would contribute towards saving women's' lives:

i. UGX 166 billion would enable the National Medical Stores to purchase over 11 million Mama Kits at 15,000 each. With the Ministry of Health (MoH) expecting approximately 1.5 million deliveries each year, these purchases could supply deliveries for over four financial years.
ii. UGX 167 billion would allow MoH to recruit and pay annual wages for 27,257 midwives at a per capita recruitment expenditure of UGX 480,000 as per the Service Commission figure of FY 2012/13.

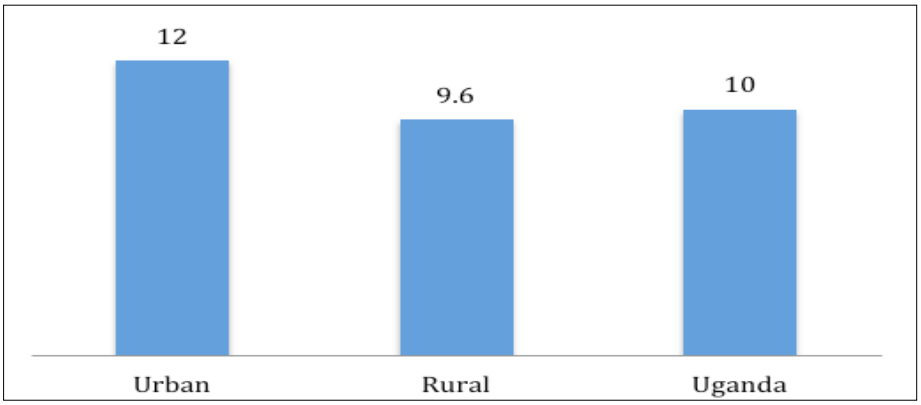
bribes, the giving and taking of these relatively small bribes can entrench a culture of corruption, especially as bribe payers may perceive these fees as affordable.[8] Given that the 2012/2013 average per capita income in Uganda was UGX 656,000, the average value of the small bribes paid was approximately 20 percent of individuals' annual incomes. Furthermore, Figure 7: shows that women generally made payments of lower value, with the total value of petty bribes paid by women amounting to UGX 76 billion, compared to the value of UGX 80.4 billion paid by men. These results are consistent with international evidence, which suggests that women are less likely to engage in corrupt practices than men (Alatas et al., 2008; Alhassan-Alolo, 2008; Vijayalakshmi, 2008).

2.4.3 Bribery in the health sector

Although Uganda abolished user fees at public health facilities in 2001 as a means of enabling the poor to access free health care, in practice, under-the-table payments (bribes) remain common amongst those seeking treatment. The use of government health facilities remains popular, despite the existence of many private facilities. Figure 8: shows the proportion of Ugandans who made off-the-books payments during visits to public health facilities.

It is clear that political corruption remains pervasive in Uganda. Voters are offered inducements to influence their voting decisions. The EC is not perceived as independent and also does not effectively monitor electoral processes

Figure 8: Proportion of survey respondents who reported making unsanctioned payments when seeking treatment at public health facilities during their most illness (percent)



Source: Authors calculations based on NGBS, 2013

Based on the NGBS, approximately 44.3 percent of Ugandan citizens visited government health facilities in the year prior to the survey. Figure 8: shows that of those accessing government health facilities, approximately 10 percent reported making unsanctioned payments. Urban residents were slightly more likely to report making such payments than their rural counterparts. With this high rate of prevalence of bribery within public health facilities, there is a clear need for public information campaigns to raise awareness regarding official charges for government health services and regarding citizens rights to reject demands for additional unsanctioned payments. Box 6 below describes what may happen when a patient fails to pay the additional fees demanded.

While the total value of bribes paid by rural residents were slightly higher than that paid by urban residents, urban residents paid more in relation to their share of the population (22 percent)

8 The perception that bribes are normal or affordable may also be shown by the level of reporting of incidents of corruption to authorities. The 2013 East African Bribery Index notes that only 7% of Ugandans who paid a bribe reported the matter to an authority or any person (Transparency International, 2013). The international literature postulates that where there is a low probability of being caught, public officials engage in corrupt practices due to the reduced likelihood of punishment for doing so (Becker and Stigler, 1974).

Box 6: Her mother's death could have been prevented

When I think of maternal mortality issues in Uganda, the case of Sylvia Nalubowa comes to mind. She died during labour at Mityana Hospital in September 2009. For about a week after the incident, the Police were involved in running battles with the community of Mityana as they protested the circumstances that had led to Nalubowa's death. A midwife had demanded for UGX 50,000 from Nalubowa before she would call a doctor to attend to her. Nalubowa did not have the money. She pleaded, cried, promised to sell her goat and pay the money if they could be kind enough to call the doctor that night. But her pleas fell on deaf ears. Her cries started fading and her sobs became faint as she gasped for air. She died that night, along with her unborn second twin.

Nalubowa experienced complications during her seventh pregnancy. When her labour pains started, she went to Maanyi Health Centre II, a government health facility about three miles from her home. Her mother-in-law, Rhoda Settenda, who accompanied her, says she delivered the first twin, Babirye, a few minutes after she arrived at Maanyi. The delivery of the second baby proved difficult and the mother was referred to Mityana Hospital, about 12 miles away. They had used their available cash to buy gloves, a polythene sheet and other requirements which she used at Maanyi. That night, she pleaded with the midwives to help them. She said her brother would settle everything in the morning, but nobody listened.
Four-year-old Babirye, Nalubowa's surviving child, needs to be taken care of. The longer girls stay in school, the more focused they are on completing their studies before producing children. An educated girl stands higher chances of getting employment and taking care of her needs. Without education, Babirye may end up suffering in the same way her mother did for the rest of her life.
By Gladys Kalibala,

Source: New Vision Newspaper July 15, 2014

In addition to the petty corruption described above, Uganda's health sector has suffered greatly from grand corruption. Cases in point are the notorious Global Fund and GAVI cases, with the misappropriation of UGX 600 billion and UGX 1.6 billion in each of these cases respectively. Many of the Government officials implicated in these cases were released without being charged, with only one perpetrator, Mr. Teddy Sezi Cheeye, eventually being convicted. The misappropriated funds were intended to provide health services, but were actually used to pay back GAVI funds from the MoH budget.

2.4.4 Absenteeism in the health sector

Quiet corruption may be as destructive as other forms of corruption, with long-term consequences for development. Quiet corruption may involve observable deviations in behaviour, such as absenteeism, but also hard-to-observe departures from expected conduct, such as officials exerting a lower level of effort than required to fulfil their mandated duties or the deliberate bending of rules for personal advantage (World Bank Report, 2010).

This report uses the Uganda National Panel Survey (UNPS) datasets to study the trends related to absenteeism in the health and education sectors. The UNPS entails an annual multi-topic panel household and community survey.

The UNPS datasets indicate that absenteeism by health workers, a form of quiet corruption, is widespread in Uganda. Table 9 shows the extent of absenteeism in lower-level health facilities during 2009-2012.

Table 9: Absenteeism in the Health Sector (percent)

	2009/10		2010/11		2011/12	
	HC II	HC III	HC II	HC III	HC II	HC III
National	48.7	46.0	46.0	50.0	41.7	47.0
Gender						
Male	49.7	50.4	48.2	55.9	38.6	46.0
Female	48.2	43.5	45.0	47.3	44.9	47.7
Region						
Central	55.9	37.5	54.1	47.4	50.4	51.4
Eastern	35.3	48.5	28.4	50.3	31.9	45.7
Northern	43.3	46.5	46.2	48.4	41.7	45.4
Western	51.8	52.8	47.6	55.3	39.6	45.5

Source: UNPS 2009-2012 data

It is clear that political corruption remains pervasive in Uganda. Voters are offered inducements to influence their voting decisions. The EC is not perceived as independent and also does not effectively monitor electoral processes

In government health centres, approximately one out of every two health workers is absent on any given day at HC II or HC III facilities. It should be noted that the statistics show that there was a decline in the rate of absenteeism in 2011/12, albeit a decline of a very small magnitude.

Further analysis shows that male and female workers were equally likely to be absent. Health workers at HC III were more likely to be absent than health workers at HC II. These results are consistent with the findings of the Uganda SDI conducted by the World Bank and EPRC, with these findings showing that almost half (46 percent) of all health workers at centres in these categories were absent on any given day. The survey found that younger and older health workers were equally likely to be absent (World Bank, 2013).
In the case of unapproved absences, various reasons were presented for the absenteeism, including health workers having more than one job, although in many cases workers were absent for no discernible cause at all. These lower-level HCs are intended to provide services to ordinary citizens at low or no cost. However, it goes without saying that these citizens can only access services if health workers are present to attend to their needs.

Box 7 describes some of the recent steps taken by the MoH to address the rampant health worker absenteeism.

Box 7: Ministry of Health attempts to address health worker absenteeism

The MoH has introduced an SMS-based "MTAC" platform in all districts to enable health workers and members of the community to report any issues related to the delivery of health services by sending an anonymous free short message to the MoH using any mobile network for follow-up action. The messages, once received at the district health office level, are acted upon. When action is not taken or is delayed, messages are escalated to the central level.
The messages are analysed on a weekly basis by a technical team at the MoH. Received messages include complaints on matters ranging from the absenteeism of health workers, to the stealing of drugs, to misconduct by health workers, among others. The MoH, through its Health Management Information System (HMIS), has developed duty rosters, which are placed on display at various departments in the health facilities so that the workers can sign in and out. These registers indicate which employees are present/absent from the health facility.

Source: Response from Ministry of Health regarding Implementation of DTM 3 recommendations

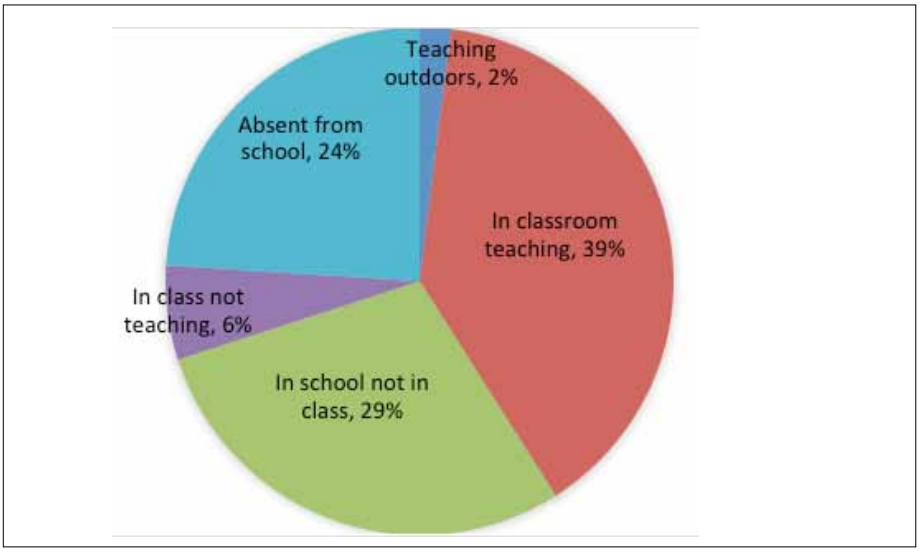
2.4.5 Bribery in the educator sector

The proportion of interactions with education institutions where a bribe was paid is calculated on the basis of the total number of bribes recorded relative to the total number of members of the public's interactions with educational institutions. Recent data from the East African Bribery Index 2013 reveals that one in seven such interactions (14.4 percent) in Uganda involved the payment of a bribe. Although this statistic is useful, it does not tell us exactly at which institutions; at which point in the interaction; or for what purpose bribes are being paid. The education sector is broad, encompassing many varied institutions at different levels. Thus, without this knowledge, it is difficult to propose targeted recommendations for reform. However, as stated in previous sections of this report, the IG data rank primary and secondary schools as two of the five institutions most widely perceived to be corrupt.

2.4.6 Absenteeism in primary school

The USDI statistics recently released by the World Bank and the EPRC provide a good basis for understanding the levels of absenteeism and teacher effort in primary schools in Uganda, both of which are revealed to be sub-optimal. The statistics shows that on average, on any given day, approximately one out of every four teachers is absent from school. Of those teachers who were not absent, one in three were not in classrooms teaching during their assigned lesson periods. In short, the findings indicate that a large proportion of teachers work for less time than contracted, with few or no repercussions. For every 100 teachers, only 39 were in class teaching during their assigned lesson periods; 29 were at school but not in the classroom; and 24 were totally absent from school. Furthermore, male teachers, older teachers and those born in the district in which they teach were significantly more likely to be absent (World Bank, 2013). The education sector's own findings also note that teacher absenteeism is rampant in both primary and secondary schools. The 2012/13 Education and Sports Sector Annual Performance Report showed that primary school teachers were on average absent from school at least two days in a week (Ministry of Education and Sports, 2013). Furthermore, secondary school teachers in rural areas were particularly likely to be absent from school without good cause.

Figure 9: Primary Teachers' Absenteeism Status (percent)



Source: World Bank, USDI report (2013)

Table 10 shows the rates of teacher absenteeism in Uganda primary schools broken down by geographical location.

Table 10: Teacher Absenteeism in Primary Schools (percent)

	School absence	Classroom absence
National	24.0	53.0
Ownership		
Private	14.0	40.0
Public	27.0	57.0
Region		
Northern	35.0	69.0
Eastern	26.0	60.0
Central	22.0	47.0
Western	18.0	42.0
Kampala	11.0	35.0

Source: World Bank, USDI report (2013)

Box 8: Ministry of Education and Sports response to DTM's 3 recommendations

The rate of teacher absenteeism has dropped due to the improved awareness of a range of stakeholders. Local governments have been urged to invoke the Public Service Standing Orders relating to late arrivals and absenteeism by staff. School inspectors are now required to submit reports on the level of teacher absenteeism. District dialogues for education stakeholders have been conducted in most districts, with all stakeholders being sensitised on their collective responsibility to take action regarding teacher absenteeism. The Ministry has supported districts in the recruitment of teachers, although the rate of teacher attrition is still high, making school staffing levels unstable. The lack of available substitute teachers and head teachers capable of fulfilling administrative duties remains a challenge. The Ministry of Public Service and the Ministry of Finance are addressing the matter of teachers who are not on the payroll. Once implemented, these measures will improve students' welfare and enhance teachers' motivation and reduce the level of teacher absenteeism. .

Source: Response from Ministry of Education and Sports regarding Implementation of DTM 3 recommendations

There appears to be considerable variation in the level of absenteeism between government-managed and privately-managed schools, with teachers in public schools being significantly more likely to be absent than those in private schools. This difference can largely be attributed to better monitoring and supervision at privately owned schools. The data reveals significant variations between the regions, with an average rate of absenteeism of 35 percent amongst teachers in Northern Uganda compared to a rate of 11 percent in Kampala. The percentage of teachers who failed to appear in the classroom during their assigned teaching periods in the Northern regions was particularly high, at 69 percent, compared to 35 percent in Kampala.

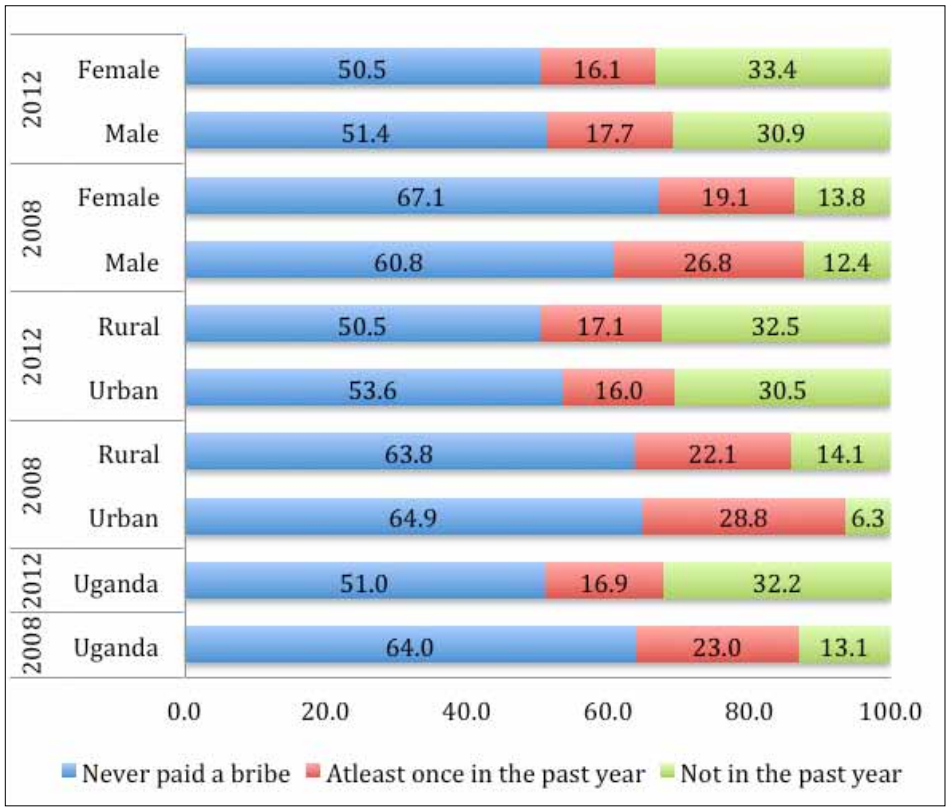
absenteeism are many and reflect significant governance problems at the school level. Although a significant proportion of absences are approved, the statistics are still indicative of the low quality of service received by Ugandan citizens. Quiet corruption has a serious negative impact on a large proportion of health provider-patient and teacher-pupil interactions. The poor are likely to be disproportionately affected because they are more vulnerable and more reliant on government services and public systems to satisfy their most basic needs. Better management at the facilities or at higher administrative levels could reduce approved absences by implementing tighter rules for teachers applying for leave.

There appears to be considerable variation in the level of absenteeism between government-managed and privately-managed schools, with teachers in public schools being significantly more likely to be absent than those in private schools.

2.4.7 Water and sanitation services

The 2012 Afrobarometer data show that approximately one in six citizens had to pay a bribe to secure access to water or sanitation services. Although this figure is lower than that recorded in 2008, it is still cause for significant concern. To address this issue, strong leadership from the Government is required to establish an environment in which bribery is regarded as simply unacceptable. Figure 10: shows that there are no significant differences in the prevalence of bribery to secure access to water or sanitation services according to gender and location.

Figure 10: Citizen Bribery to secure water or sanitation services (percent)



Source: Authors calculations based on Afrobarometer, 2008 and 2012 data

For every 100 teachers, only 39 were in class teaching during their assigned lesson periods; 29 were at school but not in the classroom; and 24 were totally absent from school.

2.4. Bribery to obtain a permit

Ugandan citizens are required to hold a wide range of permits and other documents for a variety of purposes. These permits and documents include driving licences; building permits; livestock transportation permits; licences to import goods; and logging permits. To achieve compliance with prevailing regulations in the conduct of daily life, any or all of these documents may be a vital necessity, depending on the activities in which a particular individual is engaged. To determine the extent to which Ugandan were required to pay bribes to secure such permits and documents, the 2012 Afrobarometer survey inquired of respondents: **"In the past year, how often (if ever) have you had to pay a bribe, give a gift, or do a favour to government officials to get a document or a permit"**.

Table 11: shows the responses of the respondents to this question, broken down according to place of residence (rural/urban); gender; age group; level of educational attainment; regional location; and employment status.

Uganda's health sector has suffered greatly from grand corruption. Cases in point are the notorious Global Fund and GAVI cases, with the misappropriation of UGX 600 billion and UGX 1.6 billion in each of these cases respectively.

Table 11: Citizen Bribery to obtain a permit or other document (percent)

	2008				2012			
	Never paid a bribe	At least once in the past year	Not in the past year		Never paid a bribe	At least once in the past year	Not in the past year	All
Uganda	59.6	25.4	15.0		43.8	20.0	36.2	100.0
Place of residence								
Urban	57.1	33.0	9.9		48.9	23.1	28.0	100.0
Rural	60.0	24.2	15.8		43.0	19.5	37.5	100.0
Gender								
Male	54.7	31.1	14.2		44.8	23.9	31.3	100.0
Female	64.5	19.6	15.9		42.8	16.2	41.1	100.0
Age group								
18-30	60.3	25.1	14.7		44.2	17.1	38.7	100.0
31-59	57.7	26.3	16.1		43.4	23.2	33.4	100.0
60+	69.7	21.3	9.0		45.5	18.2	36.4	100.0
Educational attainment								
No formal education	60.6	17.8	21.6		40.6	23.8	35.7	100.0
Some primary	62.3	18.8	18.8		46.1	14.9	39.0	100.0
Completed primary	63.9	22.3	13.8		39.7	18.5	41.9	100.0
Some secondary	62.3	24.3	13.4		42.7	19.1	38.2	100.0
Completed secondary	55.8	34.3	10.0		37.2	23.4	39.4	100.0
Post secondary	47.4	40.4	12.2		53.8	25.8	20.5	100.0
Region								
Kampala	56.8	34.1	9.1		50.4	15.4	34.3	100.0
Central	76.4	16.7	6.9		51.0	12.4	36.7	100.0
Western	61.9	25.4	12.8		54.3	17.8	27.9	100.0
Northern	47.4	26.1	26.5		39.9	23.4	36.8	100.0
Eastern	54.3	30.0	15.7		28.4	27.2	44.4	100.0
Employment status								
Not Working	61.7	22.6	15.7		40.9	18.7	40.4	100.0
Working	56.5	29.4	14.1		46.6	21.2	32.3	100.0

Source: Authors calculations based on Afrobarometer, 2008 and 2012 data

Table 11: shows that approximately 44 percent of respondents stated that they had never paid bribes to obtain a permit or other document from the Government. An additional 36 percent stated that they had not paid a bribe for this purpose in the year prior to the survey. Nevertheless, 24 percent of respondents indicated that during the past year, they had been required to pay a bribe at least once to obtain a document or permit. This represents a very small decline from the number reporting being required to pay bribes 2008, when the figure stood at 25 percent.

Further analysis of the data shows that urban residents are more likely to report being required to pay bribes than their rural counterparts. This fact may be partly explained by the possibility that permits and documents are more often required for transactions in the highly mobile urban areas than in rural areas. In terms of gender, men (24 percent) are more likely to report being required to pay bribes than women (16 percent). Respondents in the middle-aged group (31-59) were more likely to report being required to pay bribes than those in the younger group (18-30). One possible explanation for this is that respondents in the former category are in the prime income-earning range and, as such, are more likely to interact with public officials than youths. The regional disaggregation shows that respondents in the Eastern region are more likely to report being required to pay bribes to secure permits and documents than those in other regions, which could be explained by the major trade borders in that region, with extensive documentation and permits being required to engage in trade.

2.4.9 Absenteeism in Parliament

From the level of attendance of members of Parliament (MPs) at Parliamentary sessions, it is clear that teachers and health workers are by no means the only public servants who are frequently absent from their duty stations. Chronic absenteeism is rampant among MPs, who despite such dereliction continue to receive their full salaries and entitlements. The issue of absenteeism amongst MPs is so serious that not infrequently, due to Parliamentary rules, plenary and committee sessions of Parliament have had to be adjourned due to lack of quorum—defined by Article 88 of the Uganda Constitution as one third of all MPs entitled to vote. Despite its prevalence and the general acceptance of the practice, this form of absenteeism may be described as a form of corruption. It should be noted that Parliamentary absenteeism is rampant in a number of African countries. For instance, the South African Parliament has introduced cash fines for Parliamentary absences and installed an electronic monitoring system to deal with non-appearance of MPs. The systems uses contemporary radio frequency identification (RFID) technology, which automatically detects MPs when they enter or exit a chamber or a committee room. Under South African Parliament's leave and attendance policy, MPs are fined about US$ 100 for each day of unauthorised absence.

Box 9: Moses Ali decries rampant absenteeism in Parliament

Gen. Moses Ali, the deputy leader of government business in Parliament, has attacked Members of Parliament (MPs) who dodge Parliament sittings, saying they were engaging in a form of quiet corruption. "A House of 300 MPs could not sit on Thursday for lack of quorum. When it comes to payment of salaries, all are paid, whether they attend or not. That is corruption, yet nobody talks about it. If you take tax payers' money when you do not attend, sign the register and go away, it is corruption, " Ali said. This was during the end of year party for MPs held at Imperial Royale Hotel, Kampala on Thursday. Ali added: "Let us defend our integrity. Corruption must be fought individually and collectively. What I am saying may not be welcome, but it is vital that I say it."

Source: New Vision, December 19, 2013

2.5 Irregularities (Red Flags of Corruption)

Although indicators related to procurement and audit related matters are not indicators of corruption **per se**, they may serve to reveal weaknesses in governance systems and to identify corruption risks within a country's public procurement system. Enabling and requiring government agencies to place adequate controls over the various processes related to the allocation and to the flow of money is an important element in the fight against corruption, with a lack of controls leaving vast amounts of public money vulnerable to misuse. Indeed, good performance in these functional areas limits the opportunities for corruption, while poor performance creates the opportunities for corruption to take hold and flourish.

2.5.1 Corruption in public procurements

The process of public procurement, or the purchase of goods and services by government, is one of the processes most vulnerable to corruption. The prevalence of corruption in the process of procurement is due to the huge amounts of money involved and the complex nature of the rules governing this process, including the eligibility requirements for suppliers. More than 50 percent of government expenditure in Uganda is allocated for the procurement of goods and services.[9] The process of procurement involves the most significant financial interactions between the public and private sectors, making it particularly vulnerable to corruption, cronyism, favouritism, and outright bribery. Hence, it is necessary to ensure that the appropriate systems are in place to prevent to detect and sanction corrupt practices in the process of public procurement. Corrupt practices in the process of procurement manifest themselves in the number of manners, including unnecessary projects; substandard work or unnecessarily expensive work; the diversion of resources; and unjustified or unexpected price increases and delays in project completion. To prevent such practices, a number of developing countries have reformed public procurement processes over the past 15 years (Transparency International, 2008; Olken, 2007; Di Tella and Schargrodsky, 2003). In Uganda, the amended Public Procurement and Disposal of Public Assets Act (2014) provides the principal framework for regulating public procurement processes. The Act also establishes the Public Procurement

9 http://www.opm.go.ug/news-archive/shs-120bn-to-be-saved-in-public-procurement-efficiency.html, last accessed on 26th May 2014.

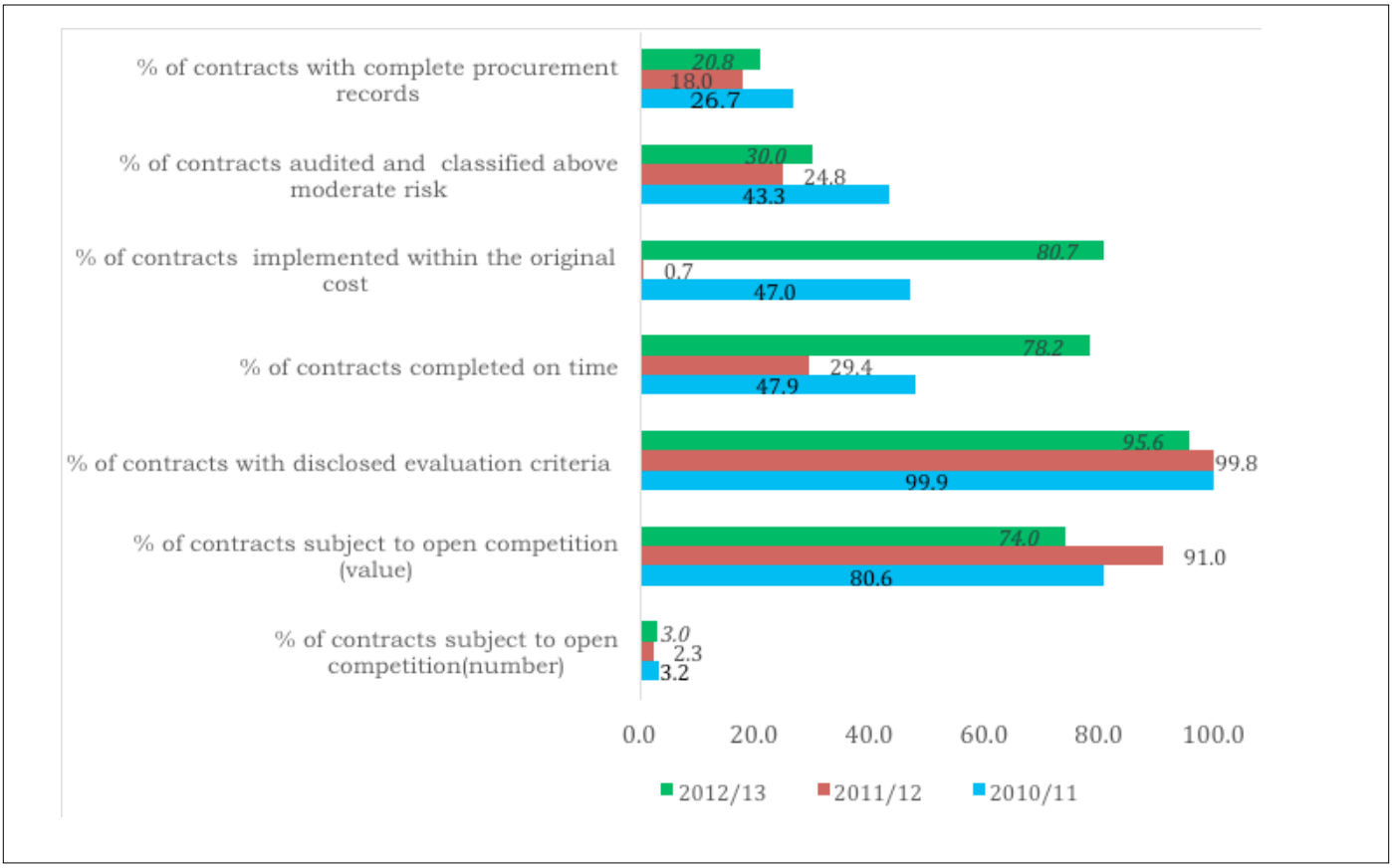
and Disposal of Public Assets Authority (PDDA), which is tasked with ensuring fairness, transparency, accountability and value for money in procurement processes involving Procuring and Disposing Entities (PDAs).
The Ugandan Government's Procurement Performance Measurement System (PPMS) is intended to provide a means to measure the performance of government entities in the area of procurement.[10] This system is based on five main areas of performance in the procurement process, these being: (i) procurement planning; (ii) procurement cycle management; (iii) procurement records; (iv) compliance; and (v) disposal. The PPMS measures both the efficiency of procurement processes and their compliance with prevailing laws and prescribed procedures.
Each government entity is responsible for collecting data related to its own organisations' procurement processes, and these data are submitted to PPDA, which checks and analyses them and generates aggregated national data.
The DTM indicators identified from the PPMS are as follows:

1. percentage of sampled contracts subject to open competition by value and number (all PDEs);
2. percentage of sampled procurements with disclosed evaluation criteria actually applied (all PDEs);
3. percentage of contracts with complete procurement records;
4. percentage of contracts completed on time;
5. percentage of contracts implemented within the original cost;
6. percentage of contracts audited that are classified high risk.

The first indicator measures the extent to which procurement processes comply with the principle of open competition. Non-competitive methods of procurement are particularly susceptible to corruption, being less transparent and more discretionary. Other indicators measure the performance of vendors, providing a means to identify vendors who supply less than stipulated in their contracts or who fail to fulfil their assignments within the stipulated time frames. Finally, other indicators determine the proportion of expenditure that involves higher-risk contracts and the degree to which written records relating to procurements comply with requirements.

Figure 11: shows the distribution of forms of contract management during the period from 2010/11 to 2012/13
The PPMS 2012/13 data shows that contract management has improved

Figure 11: Performance of selected procurement indicators overtime (percent)



Source: Procurement Performance Measurement System, PPDA

10. The PPMS, initiated by PPDA in 2008, supports the monitoring and tracking of performance of procurement and disposal entities across the procurement cycle—that is, from procurement planning, to bid advertisement and evaluation, to contract management (PPDA, 2008)

over time in terms of the number of contracts implemented at the originally stipulated cost and on time. The proportion of contracts that were implemented at the originally stipulated cost increased from 0.7 percent in 2010/11 to 81 percent in 2012/13, while the proportion of contracts completed on time increased from 29.4 percent to 78.2 percent over the same time frame. Although the **number** of contracts that comply with the principle of open competition increased from approximately 2.3 percent to approximately 3.0 percent in the period from 2011/12 to 2012/13, in terms of the **value** of contracts, the proportion of contracts complying with this principle declined from 91 percent to 74 percent over the same time frame. A detailed discussion of the PPMS date is presented below:

2.5.2 Contracts subject to open competition by value and number:

Although the PPDA regulations provide for seven forms of procurement, of which open bidding is only one, open bidding is regarded as the most transparent and desirable method. The virtue of this method derives from the principle that open competition is most likely to result in the delivery of value for money. Non-competitive methods of procurement are susceptible to corruption because they are less transparent and more discretionary. In terms of the **number** of contracts, approximately 3.3 percent of procurement contracts in 2012/13 involved the open bidding method, an increase from the figure of 2.4 percent recorded in 2011/12 (Table 12:). However, in terms of the value of contracts, approximately 74.8 percent of procurement contracts involved the open bidding method in 2012/13, a significant decline from the figure of 90.2 percent recorded in 2011/12.

Table 12: Procurement by value and number of contracts (percent)

Method of Procurement	Value 2010/11	Number 2010/11	Value 2011/12	Number 2011/12	Value 2012/13	Number 2012/13
Direct Procurement	7.7	9.7	2.4	3.7	8.8	3.3
Open Bidding	80.6	3.2	90.2	2.4	74.8	3.0
Request for Quotations	1.8	22.9	4.9	15.6	9.6	20.3
Restricted Domestic Bidding	1.1	1.5	1.3	3.8	5.1	4.6
Restricted International Bidding	0.4	0.2	0.1	0.03	0.2	0.13
Selective International Bidding	0.0	0.0	0.0	0.0	0.0	0.0
Selective National Bidding	2.7	2.0	0.0	0.0	0.0	0.0
Micro Procurements	5.6	60.5	1.1	74.0	1.7	68.5
Total	**100**	**100**	**100.0**	**100.0**	**100.0**	**100.0**

Source: Procurement Performance Measurement System, PPDA

More than 72 percent of procurement contracts involved the micro procurement and direct procurement methods. By law, micro procurement and direct procurement do not involve competition, which makes these methods particularly susceptible to corruption. It should be noted that the amended PPDA Act mandates quotes from at least three vendors in micro procurement processes, which is a welcome development.

2.5.3 Compliance with evaluation criteria:

Evaluation criteria relate to the considerations upon which public officials base the selection of vendors in their procurement processes. Unpublished evaluation criteria or deviations from this criteria contribute to a lack of transparency in the procurement process by increasing the level of subjectivity and discretion. The lack of transparency associated with both of these factors (non-competitive procurement and failure to publish evaluation criteria) creates significant opportunities for collusion, bid rigging, bribery and manipulation of records, conflict of interest, influence peddling, fraud, financial leakages, and other forms of corruption. Almost all procuring entities routinely disclose evaluation criteria, with the proportion of those disclosing averaging at approximately 98 percent since the inception of the PPMS in 2009.

2.5.4 The proportion of contracts completed within the stipulated timeframe:

The proportion of contracts that were completed on time increased substantially in the period from 2011/12 to 2012/13, from 29 percent to 78 percent. It is the duty of contract managers to ensure compliance with the terms and conditions specified therein. In particular, delays in the completion of contracts may result in delays to service delivery. One of the reasons why contracts may not be completed on time relates to the failure of PDEs to properly formulate contract implementation plans, which would help them to track contract performance and to ensure that contracts are

completed within the specified time-frame. Inadequate supervision by the responsible entities and laxity in enforcing contract terms may lead to financial losses and failure to achieve the contract's objectives. The example in Box 10 from an audit report further illustrates the problem.

With regard to contract management,

Box 10: Inadequate supervision of public contracts

OAG audits have revealed that a number of government contracts worth a total value of UGX 99.8 billion and US$ 8.7 million which had been ongoing or were started during the 2012/13 financial year, lagged behind schedule or appeared to be failing. These audits noted that a number of these contracts had not been completed by their stipulated completion dates, while others had been abandoned. There appeared to be inadequate supervision by the responsible entities and laxity in enforcing contract terms. This situation could have resulted in losses to Government and failure to achieve the contract objectives.

Source: Extracted from the Annual Report of the Auditor General for the year ended 30th June 2012

the Authority has streamlined the requirements in the amended PPDA Act that came into force on 3 March 2014. The Act now clearly mandates the appointment of a contract manager; defines this manager's roles; establishes reporting lines; and mandates the submission of monthly reports to the Accounting Officer on matters related to the progress of contract implementation. The amendments also mandates the formulation of specific contract management plans for works, supplies and services, with these plans intended to provide a clear framework to track the progress of contract implementation.

2.5.5 The proportion of contracts completed at original cost:

This indicator may be used to assess the extent to which contracts are completed at planned cost. The level of performance in terms of this indicator increased dramatically in the period from 2011/12 to 2012/13, from less than 1 percent to almost 81 percent. The PPDA attributes this dramatic improvement to the significant decline in the rate of inflation between the two points in time, from more than 20 percent to around 6 percent, with this decline resulting in the stabilisation in the cost of inputs. Furthermore, over time, accounting officers have been trained not to enter into contracts whose contract prices are above the market value. Price increases during the period in which a contract is implemented through the issuance of change orders is a practice to be avoided, as it creates the potential for corruption.

2.5.6 Completeness of Procurement Records:

In this key performance area, the main indicator relates to the completeness of procurement records in terms of 12 documents, which are described in Table 13:. An examination of the data over the four-year period shows that the document least likely to be completed is the contract implementation plan, with an average of only approximately 20 percent of contracts having completed this plan. The data shows that record keeping from the initiation of a contract through the bidding process and up to the contract award is fairly good. However, after that point, there is a clear decline in performance during the contract management stage. A lack of implementation plans may result in the procurement of items that are not required and at higher than necessary prices. Additionally, without an implementation plan, it is not possible to strictly monitor contracts, resulting in a number of projects being abandoned before completion.

The PPDA has intensified its monitoring of compliance by increasing the number

Table 13: Percentage of contracts with complete procurement records (percent)

Record	2009/10	2010/11	2011/12	2012/13
Approval of initiation document by Accounting Officer	93.9	93.8	89.8	96.2
Approval of solicitation Document	73.1	84.3	85.9	91.7
Record of issue of bids	78.8	83.4	84.8	93.5
Record of bid receipt/opening	83.0	87.3	84.8	92.8
Record of all bids received	85.0	88.6	85.9	91.7
Record of approved Evaluation Report	84.0	85.7	86.3	92.7
Copy of Contracts Committee award decision	84.9	84.3	85.4	83.0
Copy of notice of BEB1 with evidence of its receipt by bidders	56.2	62.9	81.5	83.0
Approval by Attorney General/Donor/ Board or other	43.0	61.2	99.6	75.8
Contract document and all amendments on file	74.3	84.1	84.8	88.0
Contract Implementation Plan	16.0	26.7	17.1	20.8
Evidence of contract completion	62.0	54.5	60.2	51.9

Source: Procurement Performance Measurement System, PPDA

of procurement audits from 92 to 106. The authority is also increasing its compliance checks from 67 to 100 to enforce compliance with the PPDA Act and Regulations.

2.5.6 Contracts audited that are classified above moderate risk:

High-risk cases are those that may be prone to significant violations of law and regulations, such as failure to procure within the approved plan; use of inappropriate procurement methods; failure to seek contract committee approvals; usurping the powers of the PDU; use of inappropriate evaluation methodologies; failure to conduct evaluation; failure to maintain procurement files and/or key records in those files, such as solicitation documents, submitted bids, evaluation reports and contracts; falsification of documents; and payment for inadequate work or work not delivered. The percentage of contracts that were classified as being above moderate risk increased from 25 percent in 2010/11 to 30 percent in 2012/13. High-risk contracts are likely to result in lack of transparency and value for money, ultimately leading to financial loss.

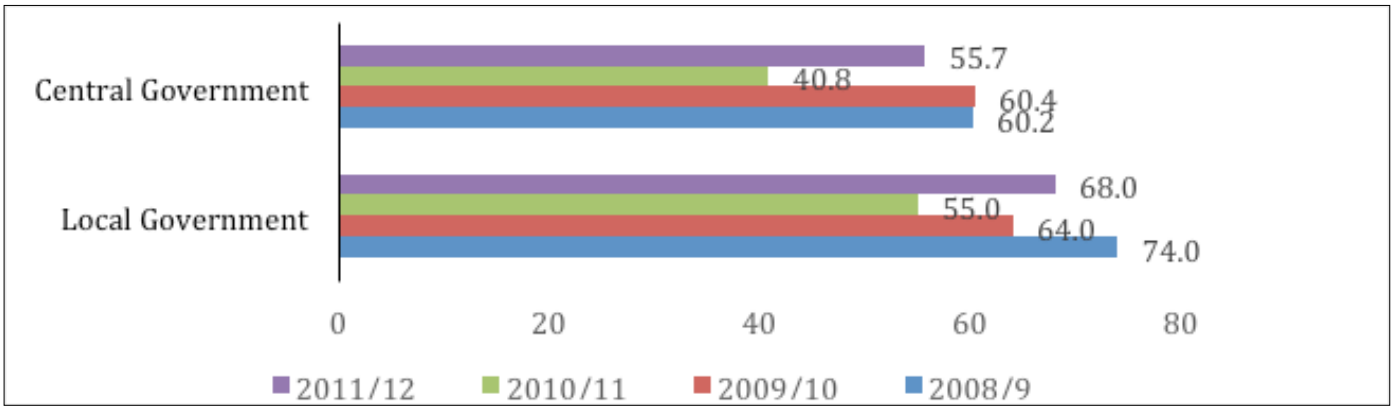
2.5.7 Audit

As the supreme auditing institution in Uganda, the OAG is responsible for overseeing the management of public finances and achieving good governance through the promotion of public sector transparency and accountability. Although the OAG plays a somewhat indirect role in the fight against corruption, it nonetheless plays an important part in preventing and detecting irregularities. Through its annual financial and value-for-money audits, the OAG identifies whether public funds are spent efficiently and effectively, and in accordance with prevailing laws and regulations. External audits provide an independent, external validation that internal controls are working; that fiscal reports are complete and properly prepared; and that these reports accurately reflect the Government's financial position. Thus, auditing may be a means to achieve the elimination of waste, fraud and abuse. OAG audits also assist Parliament and the Public Accounts Committee (PAC) to fulfil their oversight and decision-making responsibilities. The following sections outline a set of indicators that may be used to assess audit performance in Uganda.

2.5.8 Audit opinions

The Auditor General is required to audit public entities and express formal opinions on the basis of these audits. The legal mandate of the OAG is derived from Article 163 of the Constitution of the Republic of Uganda and Sections 13 and 19 of the National Audit Act, 2008. The audits are generally informed by both national and international auditing standards, although the procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of financial statements, whether due to fraud or error. In making these risk assessments, to design audit procedures, the auditor considers internal controls relevant to the entity's preparation and fair presentation of financial statements. Furthermore, on the basis of these findings, the Auditor General expresses an opinion on the effectiveness of the entity's internal controls. Unqualified opinions are given when financial statements contain no material misstatements or errors. Qualified, Disclaimer and Adverse opinions imply that there were misstatements in the entities' financial statements, possibly indicating financial mismanagement and/or corruption. audit.

Figure 12: Share of Audited entities that did not receive an (unqualified) clean audit certificate, percent



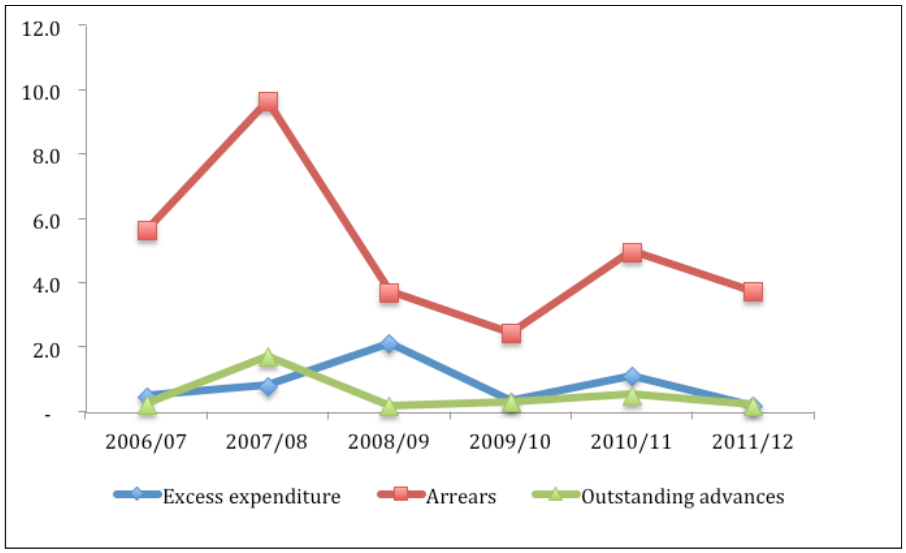
Source: Auditor General's Reports 2008-2012

Figure 12: shows the proportion of public entities that did not receive an unqualified opinion during audit. In the period from 2010/11 to 2011/12, the proportion of audited entities at the central government level that did not receive an unqualified opinion increased from 40.8 percent to 55.7 percent, while the proportion of entities at the local government level that did not receive such an opinion increased from 55.0 percent to 68.0 percent over the same points in time.

2.5.9 Excess Expenditures, Outstanding Advances and Arrears

The OAG regularly conducts audits of MDAs, reporting on the extent to which governmental arrears, outstanding advances, and excess expenditures have occurred. In this context, excess expenditures are expenditures incurred in excess of the approved budgetary provisions, while outstanding advances are funds that remain unaccounted for without supporting justification. While none of these indicators denotes corruption **per se**, poor performance in terms of these indicators reveals violations in public financial management rules that may result in opportunities for corruption. High levels of arrears, outstanding advances, or excess expenditures, while not in themselves necessarily fraudulent practices, may well be a sign of financial leakages, embezzlement, false accounting, fraud, influence peddling, theft of public funds or assets, and other manifestations of corruption. Strong financial management practices serve both to prevent and detect corruption. The following sections provide a brief description of each of these critical areas of public financial management.

Figure 13: Excess expenditure, arrears and outstanding advances as percentages of the annual expenditure (percent)



Source: Authors calculations based on Auditor General's Reports, 2007-2012 and MTEF Reports

As the supreme auditing institution in Uganda, the OAG is responsible for overseeing the management of public finances and achieving good governance through the promotion of public sector transparency and accountability

2.5.10 Excess expenditures:

These are expenditures incurred in excess of the approved budget. Excess expenditures may indicate the occurrence of corruption, although there is not necessarily a direct correspondence. Rather, excess expenditures may be attributed to weaknesses in controls over budgetary expenditures or the utilisation of revenues without authority, both of which clearly create the potential for corruption. The greatest levels of excess expenditure were recorded in 2008/9, with these levels generally declining since then, despite an increase 2010/11 compared to the previous year (see Figure 13).

2.5.11 Staff outstanding advances:

These refer to funds advanced to staff to carry out activities but remaining unaccounted for by the end of the financial year audit. While the occurrence of outstanding advances does not necessarily indicate corrupt practices, delays in accounting may encourage misappropriation in the long run. There was a decrease in the value of outstanding advances during the 2011/12 financial year compared to the previous year (see Figure 13), which is a welcome development.

2.5.12 Arrears:

Arrears are unpaid and overdue debts or unfulfilled obligations. Despite the implementation of the established commitment control system, various entities continued to incur financial commitments, even when there were no funds available to meet these commitments. The percentage of arrears as a share of annual expenditures has remained high, ranging from 2.5 percent to 9.7 percent over the period from 2006/7 to 2011/12. However, in 2011/12, there was a significant decline in the level of arrears compared to the previous year. Large, increasing, or persistent arrears are clear indications of a failure to correctly implement management controls in the overall PFM system.

As stated above, the three audit indicators discussed in the previous section are not necessarily indicators of corruption. However, they are indicators of poor public finance management practices that may create the potential for corruption and that therefore need to be addressed by the Government.

3.0 Prevention

3.1 Political Support and Commitment

This section reviews the achievements of the Government in terms of the implementation of reforms to prevent corruption; adherence to the rule of law and regulation (implementation gap); and public perceptions of the Government's effectiveness in combating corruption. Effective political support, leadership and commitment are of paramount importance in the fight against corruption. Indeed, one of the major objectives of the National Anti-Corruption Strategy is to enhance the public's belief and trust in the Government's commitment to its zero tolerance policy against corruption through the implementation of clear and consistent policies, decisions and actions.

3.2 Reforms and measures to prevent Corruption

3.2.1 National Anti-Corruption Strategy (NACS):

In the context of widespread, institutionalised corruption, the Ugandan Government formulated a five-year Anti-Corruption Strategy (2008-2013) as the framework to implement a zero-tolerance policy against corruption. Other objectives included ensuring compliance with regulatory and legal requirements; raising the level of public awareness to increase the level of demand for accountability from public officials; and building effective political leadership to fight corruption (NACS, 2008).

With the period covered by the NACS ending in 2013, the DTM attempts to analyse the strategy's achievements. This analysis is based on self-reported information provided by the Directorate of Ethics and Integrity (DEI), which was tasked with coordinating the implementation of the strategy and with reporting annually to the Cabinet on the progress achieved.

One of the achievements of the NACS was to facilitate the promulgation of the Whistleblowers Protection Act in March 2010. The Act was formulated to protect whistleblowers who disclose information related to improper, illegal or corrupt practices in both the public and private sectors. The Act also makes provision for the payment of financial rewards to a value of up to 5 percent of misappropriated funds recovered as a result of these whistleblowers reports, with these rewards to be paid within six months after the recovery of these funds. As a further means of facilitating reports by whistleblowers, the IG has established a hotline through which individuals can report corrupt practices anonymously. Other anti-corruption legislation introduced during the NACS' time frame include the Anti-Money Laundering Act 2013 and the Anti-Corruption Act 2009.

On a negative note, no leadership code tribunal has yet been established to support the enforcement of the Leadership Code Act 2002. The Leadership Code Act 2002 is enforced by the IG, as mandated by the Constitution of Uganda; the Leadership Code Act 2002; and IG Act. This act establishes minimum standards of behaviour and conduct for leaders. The Act requires specified office bearers to declare their incomes, assets and liabilities to the IG. These provisions aim to detect corruption amongst public officials. However, the enforcement of the Act has faced setbacks due to the absence of the leadership tribunal. As a result, the IG cannot implement decisions against leaders who are found to be in breach of the leadership code. There is a need to streamline the leadership code by establishing this vitally necessary tribunal. In fact, the courts have often overruled the IG regarding the implementation of disciplinary actions against wrongdoers, with an example of such a decision being provided in Box 11 below.

Box 11: Powers of the IG to enforce leadership code

In March 2010, the Supreme Court nullified a decision to remove the Hon. Mr. John Ken Lukyamuzi from Parliament on the basis that the office of the IG lacked the authority to enforce the Act. Court action had been initiated against Mr. Lukyamuzi for breaching the leadership code by not declaring his assets, income and liabilities.

Other achievements of the DEI include the establishment of District Integrity Promotion Forums in more than 55 districts; the development of the National Integrity and Ethical Values System to guide and foster the attainment of a value-based society; the initiation of Integrity Clubs in Universities and other tertiary institutions to spread awareness of the negative impacts of corruption among the youth; and the decentralisation of the civil servants' payroll, as described in Box 12: The decentralisation of the payroll is an example of a programme that changes the established rules of the system.

Previous evaluations of decentralisation initiatives in Uganda at the community level show that such tools, which increase local monitoring, lead to greater accountability and a reduction in opportunities for leakages from the centre (Bjorkman and Svensson, 2009).

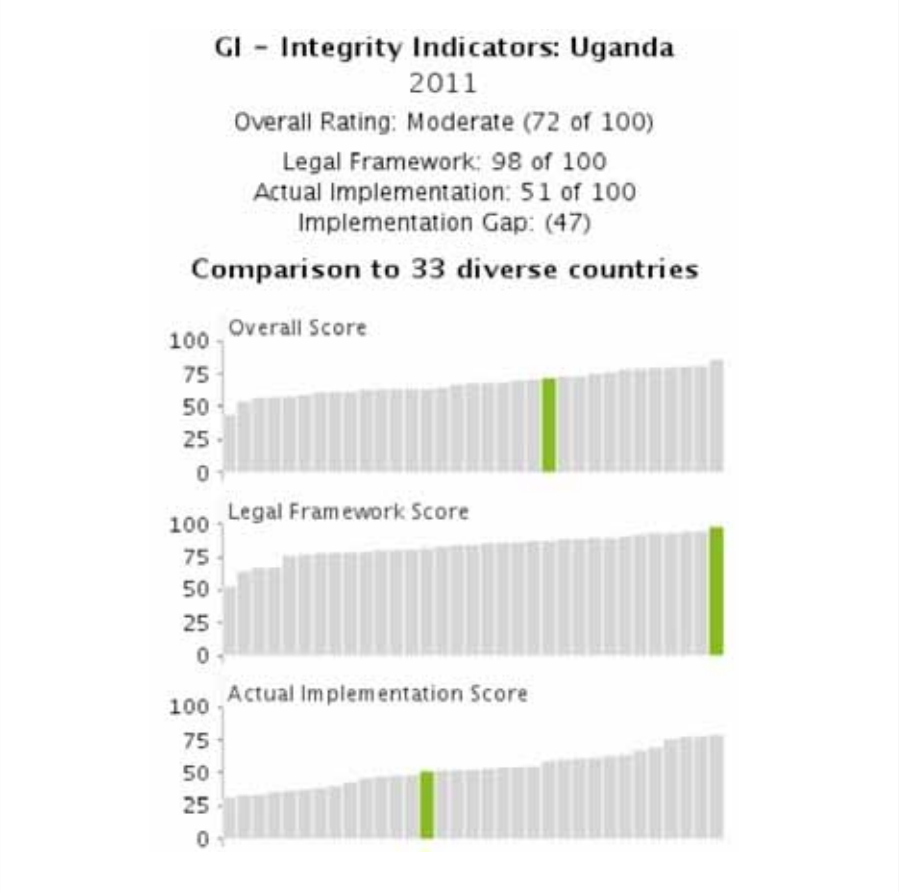
Box 12: Addressing ghost worker corruption in the public sector: Decentralising the civil servants payroll

As a result of major corruption scandals that rocked the Ministry of Public Services in 2012 and the ongoing outrage regarding the presence of ghost workers on the civil service payroll, the OAG commissioned an audit of the Government payroll, which was undertaken by Ernst and Young. At the end of May 2014, when one-third of the audit had been completed, at least 8,229 ghost employees had been identified. Partly due to the issue of the enrolment of ghost workers on the payroll, the MoFPED decentralised the payroll system at the beginning of 2014. Henceforth, local governments and ministries assumed responsibility for the management of the payroll, a responsibility previously held by the Ministry of Public Service. Additionally, to ensure transparency, the accounting officers were required to display the payroll on notice boards. According to Deputy Auditor General Keto Nyapendi, the elimination of more than 8,000 ghost workers from the Government payroll saved the Government at least UGX 3.7 billion in the period from February to April 2014. It is expected that a further UGX 70 billion will be saved well is the process of eliminating ghost workers is completed.

3.2.2 Implementation gap:

The implementation gap describes the gap between the theoretical framework provided by the country's anti-corruption laws and the actual enforcement of those laws. As measured by the Global Integrity score card, Uganda's average score for its legislative framework has been impressive over the years, averaging approximately 96 out of 100. However, as measured by the same score card, its average score for the actual implementation of these laws has been consistently low, in the range of 45-55 out of 100 in the period from 2009 to 2011 (see Figure 14:). In particular, Uganda has consistently received poor scores in terms of indicators related to political financing and law enforcement. As stated previously, Uganda's failure to enforce the laws includes a failure to establish a leadership tribunal and to constitute courts properly. However, the appointments of a substantive IGG and two deputies in 2013 are welcome developments, and the IG's office is now fully constituted to carry out its constitutional mandate.

Figure 14: Uganda's Implementation gap



Source: Global Integrity, 2011

Some of the actions undertaken by the Government to address financial improprieties at OPM and other MDAs are described in Box 13: The actions proposed are welcome developments and will help reduce the implementation gap and restore confidence in the fiduciary systems.

Box 13: Responses to financial improprieties at OPM

The Government undertook the development of the High-Level Government Financial Management Reform Action Plan Matrix (HLAM) to address financial improprieties at OPM and other ministries, departments and agencies. Key result areas were agreed upon by the Government and its development partners, as follows:

- The provision of monthly updates on specific administrative sanctions taken against officials named in the Auditor General's report on OPM financial improprieties from December 2012;
- The provision of progress reports related to investigations into and prosecutions of indicted public and private individuals and firms for fraud and corruption at OPM;
- Agreement on the amounts, timing and methodologies for the repayment of all misappropriated funds;
- Measures to address known weaknesses detected by the OAG;
- The formulation of an amendment to the Public Finance and Accountability Act 2003 to include oil revenue management, to strengthen the system of sanctions for breach of the Public Finance Management Regulations, to add controls and to create an independent Directorate of Internal Audit;
- The migration and full operationalization of recruitment, payroll and pension module processing in the integrated payroll and personnel system (IPPS), including the implementation of an interface with IFMS;
- The full constitution of the IG.

All the above policies have been implemented.

3.2.3 The Government's effectiveness in combating corruption:

The NGBS provides some insights into citizens' perceptions of the Government effectiveness in combating corruption, as shown in Table 14.

Table 14: Perceived Government effectiveness in fighting corruption

	Not at all	Somewhat effective/ Effective	Very effective
Uganda	24.8	65.1	9.6
Place of residence			
Urban	31.8	62.2	5.7
Rural	22.1	65.9	10.7
Gender			
Male	27.1	67.7	7.2
Female	22.0	65.5	11.5
Age group			
18-30	24.2	66.6	8.4
31-59	24.6	64.7	9.8
60+	23.3	61.4	12.7
Educational attainment			
No formal education	22.5	68.1	13.7
Some primary	22.2	65.8	10.8
Completed primary	23.2	66.6	9.3
Some secondary	26.7	66.7	6.4
Completed secondary	29.1	68.9	2.0
Post-secondary	36.8	61.8	1.3
Region			
Kampala	36.3	59.5	4.2
Central	31.7	57.3	8.7
Western	14.1	74.3	11.5
Northern	30.4	63.9	5.0
Eastern	21.5	65.3	12.3

Source: Authors calculations based on NGBS, 2013
Note: The differences are significant (1 percent level) for all categories except age group.

Approximately 24.8 percent of all citizens believe that the Government is very ineffective in fighting corruption, compared to 9.6 percent who believe that the Government is very effective in these terms.

Table 14: also shows that there are considerable variations in perceptions regarding the level of the Government's effectiveness between residents of rural and urban areas, with a considerably higher proportion (31.8 percent) of urban residents believing that the Government is ineffective than of rural residents (22.1 percent). The table also shows that there were significant regional variations in citizens' perceptions, with 36.3 percent of respondents in Kampala describing the Government's efforts as very ineffective, compared to 14.1 percent in the Western region. Younger respondents and those with higher levels of educational are more likely to describe the Government's efforts as ineffective, with 36.8 percent of those who have completed post secondary education expressing such a belief. This result is perhaps not surprising given that those with higher levels of education are better informed and more likely to have read the media reports describing the numerous recent grand corruption scandals.

The challenges faced by the government in its efforts to tackle corruption include the failure of anti-corruption and law enforcement agencies to investigate cases of corruption and then to prosecute these cases once they have been investigated. For example, only around 9 percent of the cases investigated by the police in 2012 were eventually prosecuted in the courts of law. If cases are investigated and prosecution is clearly warranted, but does not occur, the Government is clearly losing its battle against corruption. Political interference in cases involving senior officials has further undermined the campaign against corruption. Indeed, according to the police, the suspension of the anti-corruption court in July 2013 and in January 2014 and the absence of a substantive DPP seriously undermined the force's anti-corruption activities (UPF, 2014). In addition, there have been instances of cases being prematurely prosecuted with insufficient evidence, ultimately resulting in acquittals or dismissals. There have also been a number of cases involving the intimidation and bribery of witnesses.

3.3 Financing of Political Parties

The desire to secure funds to finance political parties' activities may be a major motive for corruption. Weak regulations governing the financing of political parties can therefore result in the abuse of public office for private gain. Addressing corruption in political funding is a crucial step towards improving the quality of democracy and raising the levels of governance. Previous assessments of corruption in the area of election financing considered three forms corrupt practices: (i) quid pro quo donations, in which parties or candidates receive campaign resources in return for favourable treatment; (ii) candidates' or parties' misuse of state and public administrative resources for electoral purposes; and (iii) the bribery of voters and election officials (Bertelsmann Foundation, 2012). In this report, we consider a number of indicators that may be utilised to determine the extent to which: (i) regulations governing the political financing of political parties and individual candidates are effective; and (ii) citizens can access records related to the financing of political parties' and individual candidates' campaigns.

Regarding the effectiveness of the regulations governing the political financing of parties and individual candidates, this assessment reviews the limits on: (i) individual and corporate donations to political parties and/or individual candidates; (ii) total expenditures by political parties and/or individual candidates; (iii) the willingness of the agency that monitors the financing of political parties and/or individual candidates to independently initiate investigations and impose penalties on offenders; and (iv) audits of political parties.

The 2010 amendment to the Political Parties and Organisations Act (2005), which is intended to address political parties' financing, has yet to be implemented. Consequently, Uganda's legal framework for the governance of political financing remains inadequate, with low levels of transparency and accountability and high levels of corruption in the financing of political campaigns. For example, although the Act limits donor contributions to political parties, the limits are routinely bypassed or wilfully ignored, and there is generally no enforcement of these infringements. There are no established mechanisms to monitor donations to candidates, with corporations donating to candidates as they wish and with contributions to political parties not being routinely audited. Previous assessments note both the limited capacity of the EC to audit political party activities and a lack of commitment on the part of the Ugandan Government to regulate political party financing as stipulated in the 2010 amendment (Global Integrity, 2011)
The level of citizens' access to records related to the financing of political parties and individual candidates' campaigns also remains poor. Political parties' financial records are not published and therefore are not accessible to citizens, despite the fact that accessible data related to political financing reduces the potential for corruption in the funding of political parties.

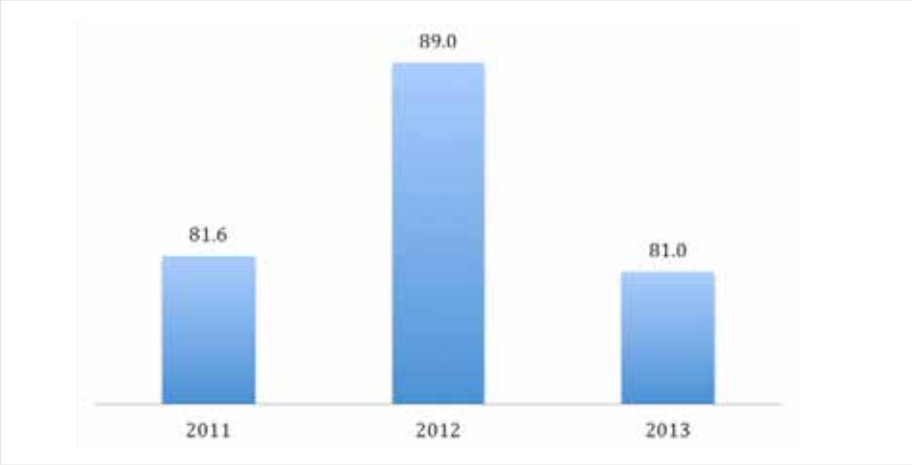
3.4 Conflict of Interest and Enforcement of Leadership code of conduct

This report assesses the regulations governing conflicts of interest between the executive and judicial arms of government. An assessment conducted

by Global Integrity evaluates the effectiveness of regulations governing conflicts of interest by the executive branch based on whether: (i) the regulations restricting post-government private sector employment for heads of state and government and ministers are effective; (ii) the regulations governing gifts and hospitality offered to members of the executive branch are effective; and (iii) the executive branch's asset disclosures (defined here as ministers and above) are audited (Global Integrity, 2011).

Uganda has a strong legislative framework aimed at minimising conflicts of interest in the three arms of government. The leadership code of conduct provides that a leader shall, within three months after the commencement of the code and every two years in March thereafter, submit to the IG a written declaration of the leader's income, assets and liabilities, together with the names, income, assets and liabilities of his or her spouse, children and dependents, without prejudice to the rights of the leader's spouse, children and dependents to independently own property. The code of conduct also provides that a gift or donation to a leader on any public or ceremonial occasion or any commission paid on any transaction shall be treated as a gift, donation or commission to the Government or institution represented by the leader and be declared to the IG. It also requires the IG to receive and examine declarations and to establish whether a leader has corrupt influence or has corruptly entered into a contract with a government or public body or foreign business organisation (Leadership Code Act, 2002). One shortcoming in the law is that it does not prohibit leaders from engaging in private business while they serve in public office or when they leave office, which could potentially create conflicts of interest.
However, in practice, leaders rarely declare gifts, and the IG does not have the capacity to enforce the regulations requiring them to do so. For example, only two leaders declared gifts in the period from January to June 2013, while none declared gifts and donations in the period from July to December 2012. Furthermore, leaders' asset disclosures are rarely audited, except when complaints are raised against particular leaders. For example, in the period from January to June 2013, incomes, the disclosures of the assets and liabilities of only eight leaders were audited and verified, with a total of only 40 properties being physically inspected, two properties evaluated and 24 bank accounts inspected (Inspectorate of Government, 2014). Figure 15 shows that a substantial number of leaders abide by the leadership code and declare their assets, incomes and liabilities. However, the problem lies in the limited capacity of the IG to audit and verify the information provided by the leaders.

Figure 15: Percentage of leaders who declared their incomes, assets, and liabilities in accordance with the Leadership Code (percent)



Source: IG Reports to Parliament, 2011-2013

One shortcoming in the law is that it does not prohibit leaders from engaging in private business while they serve in public office or when they leave office, which could potentially create conflicts of interest.

The IG has not performed well in terms of the number of investigations into allegations of breaches of the leadership code that it has conducted. Investigations by the IG may be resolved through prosecution, the recovery of funds, referral for further investigation, and a finding that no breach has been established, amongst other outcomes. Table 15 shows that, on average, the IG's office investigates approximately 44 cases per year. Most investigations lead to the clearance of the leaders investigated, with only a few leading to the recovery of funds.

Table 15: Results of Inspectorate of Government investigations

	Jan-June 2012	July -Dec 2012	Jan-June 2013	Jun –Dec 2013
Recommend for Prosecution	1	0	4	1
Recovery of funds	2	3	2	2
Gave satisfactory explanation	12	12	8	5
No breach established			1	11
Further Investigation	5	0	2	1
Cautioned	4	2	2	2
Advised	6	0		3
Total investigations	30	17	18	23

Source: IG reports to Parliament

Challenges hindering the successful enforcement of the leadership code include the lack of a tribunal and delays to the amendment of the code, difficulties and delay in verifying information related to leaders' incomes, assets and liabilities due to the lack of a proper record-keeping culture, and the high cost of verifying assets, and particularly when it involves the valuation of real estate (IG, 2013).

3.5 Other initiatives on preventing corruption by the IG

- The IG initiated Integrity Clubs in universities and other tertiary institutions and conducted several workshops for student leaders where the youth committed themselves to be partners with the IG in the fight against corruption. The IG initiated and facilitated a total of 23 Integrity clubs activities during the FY 2013/14. These clubs are composed of youth who are inducted as Integrity Ambassadors to create awareness about the evils of corruption among the youth at the level of the tertiary institutions. To date there are over 40 Integrity Clubs across the Country.

- The Inspectorate of Government with support from the World Bank initiated and launched the Social Accountability and Community Monitoring (SACM) activity under the Transparency, Accountability and Anti-Corruption (TAAC) Component of the Second Northern Uganda Social Action Fund (NUSAF II) on 15th May 2014 at Acholi Inn Gulu. This is a pilot activity in Uganda and the overall objective is to, "build the capacity of communities to monitor government funded projects in order to enhance transparency and accountability." The Inspectorate is working with Uganda Debt Network, as the lead of the Civil Society organization (CSO) consortium to train identified Community Monitoring Groups (CMGs) on their; (i) roles and responsibilities, (ii) community monitoring, (iii) anti-corruption reporting mechanisms, and (iv) documentation of their activities. The partner will also provide ongoing support to each CMG for a period of 6 months. The activity is being piloted in 730 sub-projects distributed in 181 Sub-Counties in 33 Districts.

- The IG carried out sensitization workshops under NUSAF II and PRDP in the District in the Northern part of Uganda. The purpose of the workshops is to educate and inform the various stakeholders about the projects in terms of their goals and strategy of implementation so as to maximize value to intended beneficiaries. These workshops were conducted in the districts of Soroti, Masindi, Lira, Kitgum, Pader, Tororo, Kumi, Mbale, Kapchorwa, Koboko, Moyo, Dokolo, Arua, Moroto, Nakapripirit, Kotido and Gulu.

3.6 Effectiveness of Legislation, Rules and Procedures

This section examines citizens' awareness of anti-corruption measures and their effectiveness; the level of freedom of civil society organisations and media to operate; and measures initiated by CSOs to educate the public on issues related to corruption and measures to combat it.

3.6.1 Public Awareness

The existence of a knowledgeable and informed citizenry decreases opportunities for the misuse of funds and supports the detection of corruption. Based on the data derived from the UBoS governance survey, this report analyses: (i) the level of public awareness regarding anti-corruption entities in citizens' respective districts; (ii) the degree to which citizens know how to lodge complaints with the relevant institutions; (iii) the level of citizens' awareness of their right to raise complaints regarding the misuse of public resources and/or funds; and (iv) whether or not citizens have sufficient information regarding the Government's efforts to fight corruption.

Although more that 60 percent of citizens are aware of their right to raise a complaint regarding the misuse of public resources, the proportion that is aware of

the existence of anti-corruption bodies at which they can lodge these complaints is a mere 16 percent (see Table 16). The level of citizens awareness remains low despite the existence of several institutions with a mandate to investigate corruption. These institutions include the IG, the DPP and the UPF. According to the results of the governance survey, only approximately 16 percent of the population are aware of the existence of any anti-corruption body in their district. This lack of knowledge hinders the fight against corruption because citizens are unlikely to be able to report wrongdoing or corruption if they do not know where to do so. There are significant differences in the level of knowledge between urban residents and rural residents, with the urban population being considerably better informed of the existence of anti-corruption bodies. Additionally, there are significant variations in the levels of awareness in the different regions, with up to 31 percent of citizens being aware of the existence of anti-corruption bodies in Kampala, compared to 8 percent in Central Uganda and 12 percent in Eastern Uganda. Furthermore, as might be expected, the level of awareness increases with respondents' level of educational attainment.

Table 16: Public awareness of Anti-Corruption measures (percent)

	Proportion that know any anti corruption body in your district	Proportion that are aware of their right to raise a complaint over anyone misusing public resources	Proportion that has enough information on government efforts to fight corruption
Uganda	16.1	62.9	23.6
Place of residence			
Urban	26.5	74.8	27.7
Rural	12.4	58.7	22.1
Gender			
Male	22.7	69.5	30.0
Female	10.5	57.3	18.1
Age group			
18-30	14.8	65.2	21.1
31-59	17.7	64.7	26.2
60+	13.4	45.2	21.3
Educational attainment			
No formal education	5.3	49.3	14.4
Some primary	12.5	60.7	21.5
Completed primary	15.3	61.5	25.6
Some secondary	23.0	69.9	28.4
Completed secondary	33.1	87.3	33.6
Post-secondary	39.4	87.4	39.6
Region			
Kampala	31.5	78.2	24.1
Central	8.3	66.3	23.9
Eastern	11.9	65.2	17.8
Northern	20.1	70.9	30.2
Western	16.4	48.8	23.6

Source: Authors calculations based on NGBS, 2013

Less than 25 percent of the population overall stated that they had sufficient information on government efforts to fight corruption. The proportion is considerably lower among residents of rural areas; women; individuals with no formal education; and those with only some primary-level education. Publicising government efforts to fight corruption may go some way to encouraging citizens to report corruption by providing some assurance that the culprits will be punished for their wrongdoing.

3.6.2 Knowledge of how to lodge a complaint

Although a significant proportion of Ugandans are aware of their right to report the misuse of public resources, the proportion that are aware of the actual

process for lodging a complaint with the relevant anti-corruption institutions is dismal, ranging from 4 percent of respondents who knew how to submit a complaint at the Directorate of Public Prosecutions (DPP), to 5 percent for the IG, as shown in Table 17. The situation is even worse for those with no formal education, with only around 1 percent of respondents in this group knowing how to initiate the process of lodging a complaint with the IG and the DPP. However, the majority of all respondents stated that they were familiar with the process for lodging a complaint with the UPF. Although institutions such as the IG have programmes aimed at raising public awareness of their role in combating corruption, additional campaigns to raise this awareness are needed. With the IG's recent launch of the free SMS platform to report corruption, it can only be hoped that the situation will improve. Box 14 shows a range of means by which a complaint may be lodged with the IG.

Box 14: How to lodge a complaint of Corruption with the Inspectorate of Government

Complaints may be lodged in the following ways;

- Use the free SMS platform, type CORRUPT and send to 6009;
- Write to the Inspector General of Government, Inspectorate of Government, P.O Box 1682, Kampala, Uganda;
- Visit any of the IG offices during office hours (8:30 am-5:00 pm) and make a verbal report to the officer on duty, which will be recorded in writing;
- Make a telephone call to the office nearest you or our hotline 041347387 during office hours;
- Send a fax to the Inspectorate of Government office nearest you;
- Send an email to **complaints@igg.go.ug** with details of the case and particulars of the complaint;
- Visit the website at **www. igg.go.ug,** click on the section/link titled "Report A Case" and type in the particulars.

Table 17: Proportion of the population that knows how to lodge a complaint with the relevant institutions (percent)

	UPF	DPP	IG
Uganda	61.9	4.2	5.1
Place of residence			
Urban	70.7	7.4	7.8
Rural	58.8	3.1	4.1
Gender			
Male	71.5	6.1	7.4
Female	53.7	2.7	3.0
Age group			
18-30	58.5	3.4	4.8
31-59	66	4.7	5.5
60+	55.9	5.3	4.1
Educational attainment			
No formal education	45.7	1.3	1..2
Some primary	61	1.9	2.2
Completed primary	64.9	3.2	4.8
Some secondary	69.4	8.4	8.6
Completed secondary	82.4	8.2	11.4
Post-secondary	78.5	13.2	17.4
Region			
Kampala	73	7.5	8
Central	59.9	3.4	3.7
Eastern	59.2	4.5	3.9
Northern	65.3	5.8	7.5

Source: Authors calculations based on NGBS, 2013

tIn terms of the level of awareness related to the right to access electoral information, this report investigates whether citizens are aware of their right to access such information; were able to check the voters' register; and were able to witness vote counting during elections. It is encouraging to note that more than 60 percent of citizens are aware of their rights to access electoral information and checked the voters' register in the last election (see Table 18).

Table 18: Awareness of electoral process-related rights

	Proportion that checked voters register	Proportion that are aware of their right to access electoral information
Uganda	61.4	69.8
Place of residence		
Urban	55.3	71.7
Rural	63.5	69.2
Gender		
Male	67.3	75.3
Female	56.4	65.2
Age group		
18-30	49.6	66.9
31-59	71.3	74.1
60+	61.4	61.3
Educational attainment		
No formal education	57.2	61.6
Some primary	64.7	68.3
Completed primary	67.5	75.7
Some secondary	54.4	71.4
Completed secondary	53.3	78.6
Post-secondary	67.0	82
Region		
Kampala	48.2	71
Central	59.2	70.7
Eastern	53.9	74.8
Northern	62.2	60.3
Western	72.6	70.5

Source: Authors calculations based on NGBS, 2013

3.6.3 Budget Process

As stated above, the existence of a knowledgeable and informed citizenry decreases opportunities for the misuse of funds and supports the detection of corruption. If the public has accurate and timely information related to budgeting processes and the manner in which public funds have been spent, citizens will be better able to hold their leaders and public servants to account. The Open Budget Initiative evaluates the quantity and type of information related to a country's budget documents that are available to the public. Additionally, this initiative assesses the extent of opportunities for public participation in the budgeting process and the extent to which key government oversight institutions are able to hold the executive accountable. The quality of available budget information and the level of citizen involvement in the budget process impacts citizens' ability to hold the Government accountable for its management of public money. In 2013, Uganda achieved an overall score of 65 out of 100 in terms of this indicator, a significant improvement from its score of 55 in 2010, with its most recent score being the highest recorded in East Africa (International Budget Partnership, 2013). This score shows that the Government provides the public with a significant and increasing volume of information related to the national government's budget and its financial activities during the course of the budget year.

The onus remains on the public to scrutinise the publicly available budget information to identify flaws and loopholes that may indicate the occurrence of corrupt practices.

Furthermore, CSOs should use the available information in their advocacy campaigns and to hold the Government accountable where there are indications of the misuse of public funds. Such actions have the potential to improve governance and reduce corruption.

3.6.4 Freedom to report on Corruption

3.6.4.1 Censorship of Corruption-related journalism

Censorship of journalistic investigations into corrupt practices or the harassment of journalists engaged in such investigations restricts access to information and undermines the legitimate role of the media. If the media is not free to report on issues related to corruption, free debate on these issues is constrained and the availability of related information is limited. With these restrictions, the media will be prevented from fulfilling their key role of holding the Government and decision makers accountable. Global Integrity makes an assessment of press freedom in terms of two indicators, these being: (i) whether the Government or the owners of media outlets demand or encourage the self-censorship of reports related to corruption; and (ii) whether or not prior government restraint (pre-publication censoring) exists to restrict the publication of reports related to corruption.

Media entities only engage in self-censorship if they feel threatened by government or fear losing business from certain sectors of the public. In practice, Global Integrity has found that there is little or no prior government restraint (pre-publication censoring) to restrict the publication of reports related to corruption in Uganda (Global Integrity, 2011).

3.6.4.2 Safety of journalists when investigating corruption

Global Integrity also assesses the extent to which reporters are safe when investigating and reporting on issues related to corruption. In determining whether or not journalists investigating corruption were imprisoned during the previous year, Global Integrity found that a number of such imprisonments have occurred in the period from 2006 to 2009, although not in 2011, when no imprisonments were registered. Generally, journalists are currently safe when investing corruption cases.

4.0 Enforcement

Although Uganda has made significant progress in enacting laws and regulations that provide a strong framework to combat corruption, enforcement of these laws remains weak (Global Integrity, 2011). This section reviews Uganda's performance in terms of indicators related to the enforcement of the anti-corruption laws in the country. The indicators utilised to measure this performance include the number of corruption cases reported and handled at the different anti-corruption agencies; the length of time taken to resolve cases; the outcome of the cases; and the value of funds recovered. These indicators enable policy-makers and members of the public to draw conclusions regarding the effectiveness and efficiency of Uganda's anti-corruption institutions.

This report makes use of various sources of information, including information provided by the IG; the Office of the Director of Public Prosecutions; the Public Service Commission; the Education Service Commission; the Judicial Service Commission; the District Service Commissions; the UPF (Criminal intelligence and Investigation Directorate); and the ACC of the High Court.

4.1 Effectiveness Of Investigations

In Uganda, cases of corruption may be reported to the IG or the UPF (CIID), amongst other institutions. At present, there is no central government system to track the rate of incidence and volume of such cases reported to and managed by these various institutions. However, some of the individual institutions do track their own data and generate reports to provide such information on the cases they receive and manage themselves. For example, the 2012-2013 UPF Annual Crime Report includes data on the number of corruption cases reported to the UPF; the number of those cases managed through the court system during the past year; and the number of cases still under investigation. These data are critical to determining the degree to which enforcement agencies and mechanisms are working effectively. If reports of corrupt practices are not investigated appropriately and if those determined to be involved in such practices do not face administrative or judicial sanctions, the strong legal framework implemented to fight corruption serves little purpose.

Both the Anti-Corruption Department and the Economic Crimes Department of the CIID of the UPF collect data related to the cases that they manage. The Anti-Corruption Department is responsible for the investigation of corrupt practices involving public officials from MDAs; local governments; municipal councils; and statutory organisations (or parastatals). The Economic Crimes Department is responsible for the investigation of corrupt practices involving private individuals and companies, including corporate bodies, such as banks; public service providers; NGOs (National, International and CBOs); religious organisations; and individual members of the public.

Table 19: Number of Public-sector Corruption cases reported, taken to court and resulting in convictions

	Number of cases reported		Number & percentage of reported cases under inquiry by close of year		Number & percentage of reported cases resulting in convictions by close of year	
	2012	2013	2012	2013	2012	2013
Number	214	413	195	338	19	75
Percentage			91.1	81.8	8.9	18.2

Source: Uganda Police Annual Crime Report 2012 and 2013

The number of cases reported to the police increased from 214 in 2012 to 413 in 2013 (see Table 19). Of course, an increase in the number of reported cases does not necessarily imply that corruption is on the increase. Rather, this increase may be the result of improvements in reporting mechanisms; increased awareness of the existence of an institution to which reports by be made; or a number of other factors. As stated above, the 2013 NGBS shows that more than 60 percent of survey respondents stated that they were aware of the process for lodging a complaint related to corruption with the police. However, the percentage of cases reported to the police that are handled through the court system by the end of the year has consistently been below 20 percent. However, it should be noted that the percentage of cases handled through the court system doubled from 9 percent in 2012 to 18 percent in 2013, resulting in fewer cases that were still under inquiry during 2012 and 2013.

The OAG findings consistently show that inadequate accountability (i.e. lack of adherence to public finance management and procurement rules, use of cash rather than bank advances, mischarging of expenditures, lack of supporting documentation, etc.) across all government ministries, departments, and agencies create opportunities for corruption as well as misappropriation of public funds. According to the Technical and Administrative Support Unit (TASU)'s analysis of the OAG's report 2011/12, the amount of expenditure with inadequate accountability in 9 key sectors amounted to approximately 5% of the total expenditure. The Office of the Prime Minister was found to be one of the worst offenders (91.3% of its expenditure presented inadequate accountability). The lack of sanctions for failing to comply with public finance management and procurement regulations is at the core of the culture of corruption in Uganda.

4.2 Effectiveness of Prosecutions

4.2.1 Inspectorate of Government

In many respects, the IG is the core anti-corruption agency in Uganda. The IG's office has a mandate to investigate cases of corruption and to arrest and prosecute those involved (Constitution of Uganda 1995, Article 230). The IG also fulfil a function as the country's ombudsman and is responsible for the enforcement of the Leadership Code of Conduct. The IG receives complaints related to corrupt practices from the public, which it may then investigate. It is also empowered to initiate similar investigations on its own initiative, without first receiving a complaint from the public. When the IG finds evidence of wrongdoing, it may recommend appropriate action, which may take the form of criminal prosecution or the imposition of an administrative sanction. Table 21 shows the number of cases that were prosecuted in the period from 2006 to 2013 and the results of these prosecuted cases.

Table 20: Percentage of prosecutions that resulted in convictions

	2006	2007	2008	2009	2010	2011	2012	2013
Prosecutions	44	60	64	70	116	154	168	145
Concluded cases	7	12	16	11	30	61	86	32
Convictions	2	4	10	1	18	37	45	18
Dismissals	0	3	0	4	2	2	3	1
Acquittals	5	2	6	1	3	14	23	8
Withdrawn					7	8	15	5
Conviction rate	28.6	33.3	62.5	9.1	60	60.7	52.3	56.25

Source: IG reports to Parliament, 2013

The number of cases that have been prosecuted through the court system has increased steadily since 2006, except for 2013, when the number of prosecuted cases reached 145, a decline from the number of 168 recorded in 2012. High prosecution and conviction rates send a strong message to the public that action is being taken against corrupt officials. In itself, this may encourage the community to participate in the fight against corruption, driving further increases in the number of reports. In general, the number of prosecutions resulting in convictions has increased steadily since 2010, except for 2013, when the number of such convictions reached 18, a decline from the number of 45 recorded in 2012. The decline in the number of both prosecutions and convictions in 2013 compared to the previous year can be

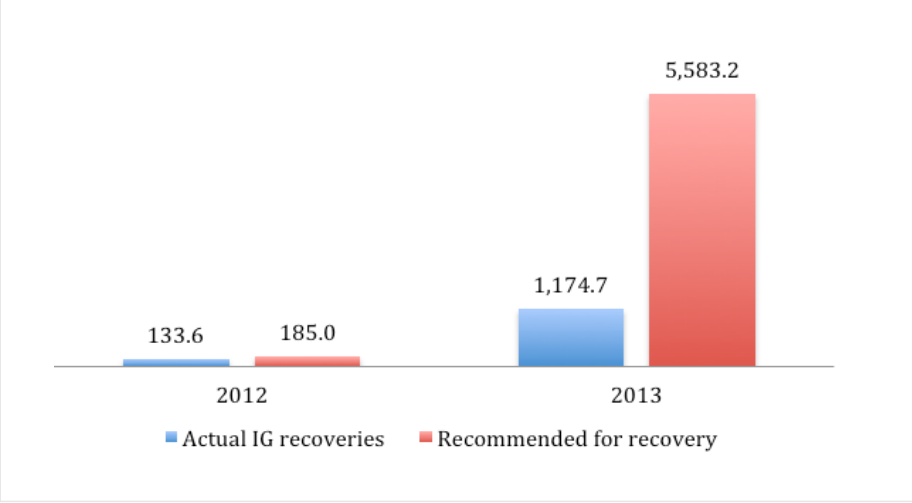
attributed to the closure of the ACC in mid-2013. Following this closure, prosecutions were handled by the DPP, with the transition leading to delays in the commencement of proceedings against implicated public officials. However, it should be noted that for the first time in the history of the IG, the institution is now fully constituted with a substantive IGG and two deputies. With the resolution of a challenge to the legality of the anti-corruption court and with the full constitution of the office of the IG, it is envisaged that in the future, corruption cases will be prosecuted more expeditiously.

It should be noted that the prosecution of anti-corruption cases is often a lengthy process. Consequently, the number of prosecuted cases concluded by the end of a given year may remain low, with cases tending to take more than a year to conclude. In the following analysis, the report considers the number of cases that required more than 12 months to be resolved. While 54.2 percent of cases took more than 12 months to be resolved in 2010, the number substantially dropped to 24 percent in 2012, before increasing slightly to 28 percent in 2013. However, a quick review of ongoing cases indicates a significant backlog. Of the 85 cases that were ongoing in December 2013, approximately 34 had been before the courts for more than 24 months. Inadequate staffing at both the IG and in the court system contributes to the delays in concluding prosecutions initiated by the IG (IG, 2014). Nevertheless, there has been a general improvement in the resolution of corruption cases, which has been attributed to the operationalization of the ACC since May 2008. This particular court moves faster to resolve corruption cases than do other courts, with the ACC convening specifically to hear corruption cases, while the other courts are charged with managing a full range of criminal and civil cases.

4.2.2 Misappropriated Funds and Assets Recovered by the IG

Investigations conducted by the IG may lead to prosecutions and the imposition of administrative sanctions, as mandated by the Constitution and the IG Act. As a consequence of IG investigations, misappropriated funds may be recovered. A portion of the recovered funds is returned to the institutions or local governments that sustained the losses, with another portion remaining in the asset recovery account maintained by the IG. Although the IG should be commended for its efforts to recover misappropriated public funds, in practice, the value of such recovered funds is very low, considering the huge total value of public resources that are misappropriated. Nonetheless, as Figure 16 shows, the IG's office has recovered a substantial amount of the billions stolen.

Figure 16: Amounts recovered by IG from public officials, UGX millions



Source: IG reports to Parliament, Jan-June (2012 and 2013), July-Dec (2012 and 2013)

> Nevertheless, there has been a general improvement in the resolution of corruption cases, which has been attributed to the operationalization of the ACC since May 2008.

Although Uganda is generally strong in terms of the legal framework it has established to fight corruption, the vitally necessary Anti-Corruption Amendment Bill 2013, which contains a clause on asset recovery, is still currently under consideration by Parliament and has yet to be passed into law. In the absence of such a law, convicted public officials may continue to enjoy stolen misappropriated funds and assets after serving their jail sentences, which in most cases do not adequately reflect the seriousness of their crime or the magnitude of the losses suffered by the state. Introducing a law empowering the anti-corruption entities to confiscate the ill-gotten gains and wealth derived from the misappropriation

of public resources will go a long way to acting as a disincentive against corruption.

4.2.3 Directorate of Public Prosecutions

The Office of the DPP was established under Article 120 of the Constitution of Uganda (1995). The DPP has a mandate to handle and prosecute all criminal cases in the country, including corruption-related cases, or to delegate such powers where necessary. In exercising these functions, the DPP is not subject to the direction or control of any external person or authority. The DPP collects data on criminal cases throughout the country. The following section presents information related to the number of corruption-related cases handled by the DPP and the outcomes of these cases, as well as the value of funds recovered by the DPP in the period from 2012 to 2013.

Table 21: Natures and outcomes of cases handled by DPP

2012 Offences/outcomes	Newly registered cases	Convicted	Acquittal	Withdrawn	Dismissed	Total
Embezzlement	380	33	6	6	24	1,286
Forgery	931	98	22	16	143	3,510
Issuing false cheques	1,361	64	10	11	100	3,102
Obtaining money by false pretence	3,991	449	34	29	409	9,427
Corruption	473	41	16	4	46	1,224
Causing financial loss	61	6	-	3	6	300
Abuse of office	154	6	3	2	9	413
Total	7,351	697	91	71	737	19,262
2013	Newly registered Cases	Convicted	Acquittal	Withdrawn	Dismissed	Total
Embezzlement	272	38	2	5	36	1,172
Forgery	845	66	16	15	112	2,709
Issuing false cheque	1,170	40	17	9	97	3,235
Obtaining money by false pretence	4,523	450	54	26	397	10,373
Corruption	414	52	8	5	32	1,025
Causing financial loss	205	26	2	-	10	371
Abuse of office	148	7	4	1	3	394
Total	**7,577**	**679**	**103**	**61**	**687**	**19,279**

Source: DPP, 2013

Obtaining money by false pretence is the most common form of corrupt practice dealt with by the DPP (see Table 21). This may be because of the high number of private sector corruption cases and economic crimes reported to the police compared to cases involving the public sector. A large proportion of cases involve lengthy investigations. Although the length of these investigations can be partly explained by the increase in the number of corruption cases reported, it may also be due to the inadequate investigative capacity of DPP officials. The data also reveal that approximately 650 to 750 cases are dismissed every year. According to the DPP, the reasons for the high rate of dismissals include pressure to proceed with prosecution before obtaining proper evidence and the reluctance of complainants and potential witnesses to cooperate or become involved in the cases, sometimes because of the fear of the consequences of doing so. In cases where the DPP fails to achieve a conviction or withdraws from the case, the Government may be required to pay monetary damages. The long backlog of cases and the large number of acquittals, withdrawals, dismissals, and closures provides clear evidence that the DPP and the UPF (CIID) require support to strengthen their respective prosecutorial and investigative capacities to maximise opportunities to prosecute genuine cases. Ultimately, this will require increased funding.

The low conviction rates could be an indication of inadequate investigations that do not produce enough substantial evidence to lead to convictions. However, it should be noted global experience shows that, around the world, it is often difficult to obtain enough evidence to prosecute corruption cases. Here, an exchange of knowledge and information with other successful anti-corruption enforcement entities elsewhere in the world could be sought to determine how they have managed this challenge.

Table 22: Amount recovered by DPP (UGX) from NAADs special investigations

NAADs recoveries	
Hoima District	13,894,000
Budaka District	13,898,000
Gulu District	23,900,000
Isingiro District	23,900,000
Kanungu District	14,631,150
Kanungu District	41,250,000
Bulisa District	14,125,400
Total (NAADS)	121, 699,050
OPM Recoveries	257,000,000
Grand Total	**378,699,050**

Source: DPP, 2013

> The low conviction rates could be an indication of inadequate investigations that do not produce enough substantial evidence to lead to convictions.

As in the case of recoveries by the IG, the value of funds recovered by the DPP remains low, with the DPP only being able to make recoveries from special investigations into NAADs and OPM. This reaffirms the need for the Government to strengthen the laws on asset recovery to facilitate the recovery of misappropriated funds.

4.3 Effectiveness of Disciplinary measures

Subject to the provisions of the 1995 Constitution of the Republic of Uganda, the different service commissions have the power to appoint individuals to hold or act in any office, with this power including the power to confirm appointments; to exercise disciplinary control over individuals holding any such appointments; and to remove them from office. This report examines the cases handled by the various commissions and the lengths of time required to resolve these cases. The commissions studied include the District Service Commission; the Judicial Service Commission; the Public Service Commissions; and the Education Service Commission.

4.3.1 Administrative cases involving public corruption that resulted in dismissals

The survey conducted in this report covers 19 District Service Commissions (DSCs) across the four administrative regions of the country. Approximately 68 percent of the cases that resulted in dismissals at the DSC and approximately 21 percent of the cases overall resulted in reprimands and warnings. Most of those dismissed were dismissed because they had absconded from duty, while others were dismissed for the use of false documents. Almost all the cases (98 percent) handled and resolved by the Education Service Commission (ESC) resulted in dismissals. Most of the offences at the ESC were related to the making of the illegal entries into the payroll.

As the old adage states, justice delayed is justice denied. To prevent this, it is crucial that cases be handled and resolved in a timely manner. The DTM defines the timely resolution of a case as a case resolved within 12 months of its initiation. With this definition, the DTM examines the various cases handled by the different commissions to determine the length of time required to resolve these cases. Approximately 38.3 percent of the cases at the DSCs were resolved only after six months, while 8 percent were resolved after more than 12 months. On a positive note, all of the cases investigated and handled by the ESC were resolved within 12 months, with only around 14 percent taking more than six months. On the basis of these figures, the ESC should be commended for their effectiveness in resolving cases in a timely manner. Due to poor record-keeping at the Public Service Commission (PSC), that entity was not able to provide the DTM with the necessary data related to the time taken to resolve cases. Hence, the DTM was not able to draw conclusions regarding the performance of the PSC in these terms.

4.4 Follow-up on Audits and Accountability queries

Formal oversight institutions, such as the OAG and Parliament, play important roles in overseeing the management of public funds and programs. By conducting audits, holding hearings, issuing reports, and using the budget process to allocate resources, these institutions can identify the misuse of funds and leakages linked to corruption. Depending on their exact roles and functions, oversight institutions are well positioned to prevent and detect corruption and/or to enforce anti-corruption measures.

Legislative scrutiny of external audit reports is critical to ensuring the proper management of public funds. Although the production of external audit reports is crucial, it is even more important that

the legislature review the audit reports in a timely fashion; hold hearings on key audit findings; recommend actions to be taken by the executive in light of the audit findings; and receive evidence that the executive has taken action.
In the Ugandan Parliament, this role is played by the Public Accounts Committee (PAC); the Committee on Local Government Accounts (CLGA); the Committee on Commissions, Statutory Authorities and State Enterprises (COSASE); and the Committee on Social Services (CSS). Using PEFA expert assessments, this report utilises the findings from indicator PI-28 on the legislative scrutiny of external audit reports.

4.4.1 Timely examination of audit reports by the legislature (for reports received within the last three years)

This indicator addresses the extent to which the Parliament responds in a timely manner to audit reports. As noted above, the legislature plays an important role by examining audit findings and recommendations and subsequently holding public hearings to educate citizens and monitor executive actions. Uganda scores poorly in this area, receiving a 'D' rating in PEFA assessments in 2005, 2008 and 2012. The 'D' rating suggests that the legislature either fails to examine audit reports or takes more than 12 months to complete the process of doing so. Although the Constitution requires Parliament to address and resolve audit reports within six months, in practice, it is impossible for it to achieve this within the specified time frame. Parliamentary staff note that many votes must be examined to identify the root cause of the mismanagement of funds within six months. Additionally, other than financial audit reports, special forensic audits and value-for-money audits are all conducted and submitted to the same Parliamentary committee. A capacity assessment of the PAC and its support staff is needed, with consideration given to the provision of additional support to enhance its effectiveness and to accelerate the audit review process.

4.4.2 Issuance of recommendations by the legislature and implementation by the Executive:

According to PEFA assessments, in these terms, Uganda received a 'C' rating in 2005; a 'D' rating in 2008; and a 'B' rating in 2012. The granting of a 'B' rating implies that the legislature recommended actions to the executive, some of which were implemented on the basis of evidence provided. The improved rating received in 2012 can be attributed to the level of activity of the ninth Parliament in terms of the regularity with which it has issued recommendations. Although the Treasury Memorandum is an important part of the audit cycle and essential to tracking the level of willingness of the Executive to implement recommendations, the executive has not regularly issued such memoranda.

4.5 Implementation of IG Recommendations

In accordance with Article 231 of the 1995 Constitution of the Republic of Uganda, the IG submits a report to Parliament at least once every six months on the performance of its functions, making any recommendations it considers necessary and containing any information required by Parliament.

The IG appreciates the cooperation provided by the institutions and officers that have implemented its recommendations. However, some institutions and officers ignore; delay compliance; or refuse to implement the IG's recommendations in specific reports without giving credible reasons, greatly undermining the effectiveness of the office.

On a positive note, Parliament is considering the IG reports from the period from 1999 to 2014 and has invited various MDAs and district local governments to provide reasons for not implementing recommendations made by the IG. Parliament has received some responses to issues raised by the IG reports from the period from 2005 to 2014. The main issues included the following:

Amendment of the Leadership Code Act 2002: This amendment is required to enable the harmonisation of sections that conflict with the Constitution (IG Report 2005 – Directorate of Ethics and Integrity). The Directorate for Ethics and Integrity prepared the Leadership Code (Amendment) Bill 2012, which provides for the harmonisation of the provisions of the Act that were in conflict with the Constitution and for the establishment of the Leadership Code Tribunal in accordance with Article 235A of the Constitution of the Republic of Uganda, as amended. The tribunal is intended to strengthen the enforcement of the law. This Bill is on the cabinet's agenda for approval.

Establishment of Mutual Legal Assistance Agreements: These agreements should be established with other countries to enable the verification of leaders' incomes, assets and liabilities outside Uganda and the continuation of political support for the implementation of the Leadership Code Act (IG Report 2005 – Presidency). The IG is currently a member of the East African Association for Anti-Corruption Agencies (EAACA). However, this association only works at the operational level. The East African countries are in the process of negotiating two protocols on preventing and combating corruption in East Africa, with another protocol on Good Governance.

These protocols, once adopted by member states, will form the basis upon which mutual legal assistance agreements can be made.

Development of rules and regulations to improve supervision/enforcement of the leadership code act (IG Report 2005 – Directorate of Ethics and Integrity): These rules and regulations will be prepared as soon as the Leadership Code (Amendment) Bill is passed by Parliament.

Establishment of the Special ACC: This is intended to reduce court delays in prosecuting corruption (IG Report 2010 – Directorate of Ethics and Integrity). Initiation and enactment of the whistleblowers and witness protection legislation (IG Report 2006) – Directorate of Ethics and Integrity: The Whistleblower's Protection Act was enacted in 2010. The Uganda Law Reform Commission is in the final stages of developing a witness protection law.
Full constitution of the IG, as requested of the Appointing Authority: Consideration should be given to the idea of placing different expiration dates on the appointments of the IGG and deputy IGGs to provide continuity and to avoid leadership vacuum is when the terms of all the institution's leaders expire simultaneously (IG Report 2009 – Presidency). The IG is now fully constituted.

Amendment of the IG Act to grant the IG corporate status: The DEI is commencing consultations on the efficacy of making the IG a body corporate

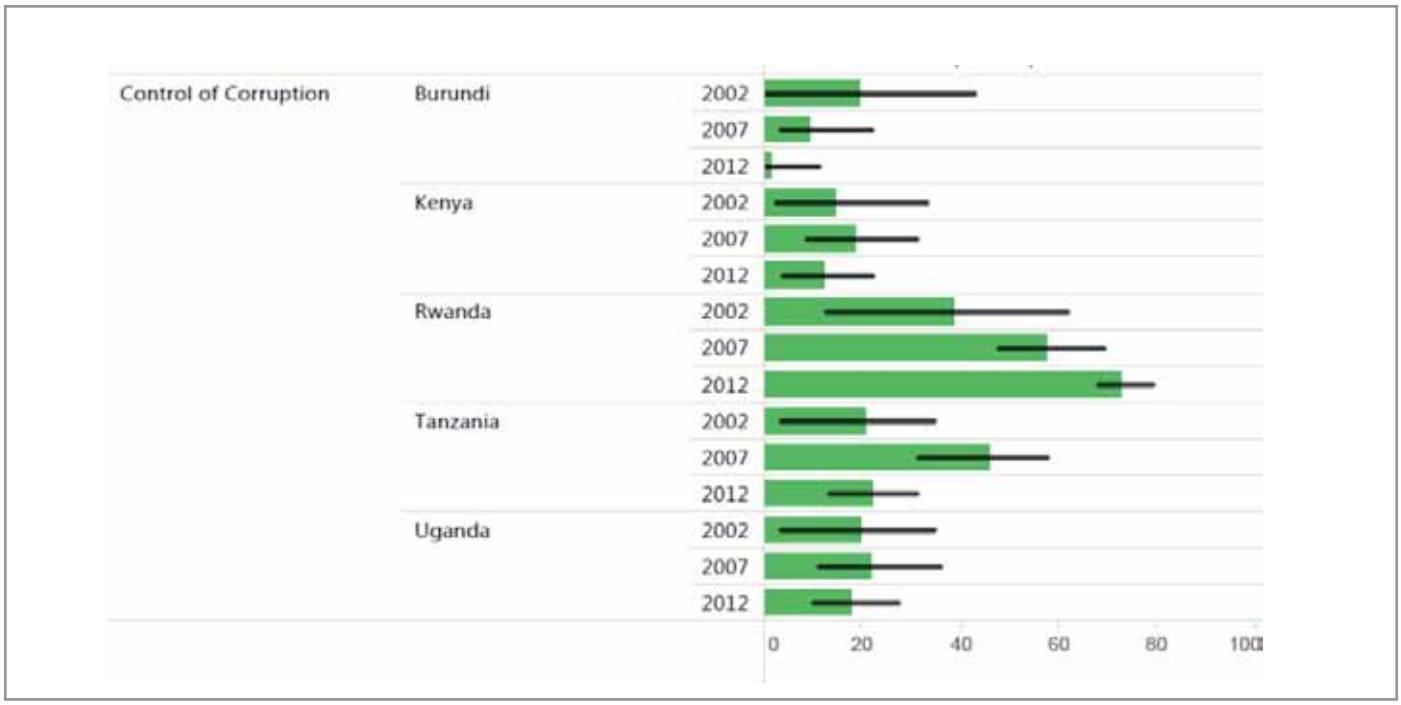
5.0 Comparative perspective: How does Uganda fare relative to other East African countries?

5.1 Extent and prevalence of Corruption

Based on international indicators e.g, Transparency International's 2013 Corruption Perceptions Index, Uganda ranks in the 140th place amongst 177 countries and territories, with a score of 26 out of 100. This low score indicates a widespread perception that corruption is strongly entrenched in this country. In terms of this index, Rwanda is the best performing country in East Africa, with a score of 53 and a ranking of 49. Tanzania, Kenya and Burundi follow with scores of 33, 27 and 21, respectively. Uganda ranks in 30th place out of 48 countries in Sub-Saharan Africa.

Uganda has also consistently scored poorly in the World Bank Worldwide Governance Indicators (WGI) survey. In 2011, it received a score of 19.9 out of 100 in terms of its control of corruption, and it has shown no significant improvements across the years. In comparison, Rwanda has made the greatest progress in terms of controlling corruption (see Figure 17). The control of corruption, as measured by the WGI, captures perceptions of the extent to which public power is exercised for private gain, including both petty and grand forms of corruption, as well as capture of the state by elites and private interests.

Figure 17: Control of Corruption among East African countries



Source: World Governance Indicators, 2012

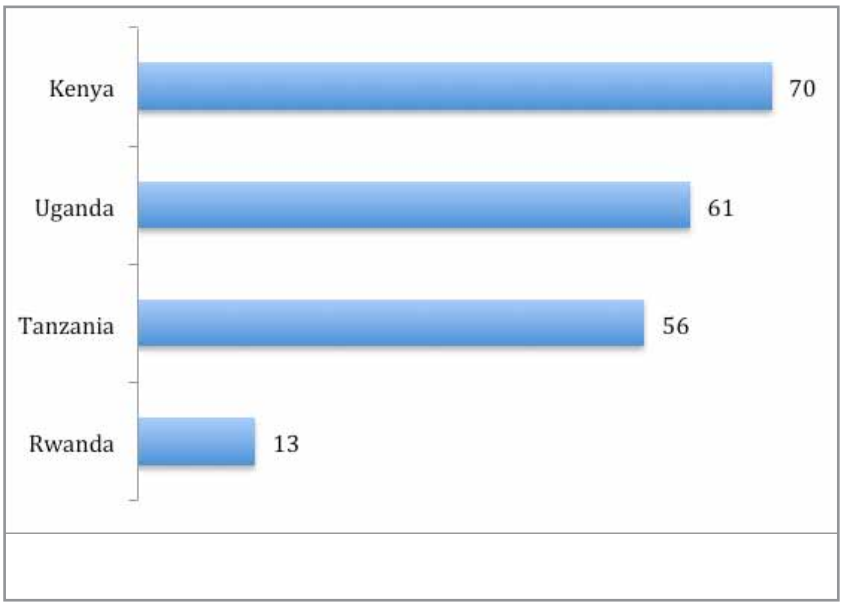
Nonetheless, the above analysis in the previous sections suggest mixed progress –prosecution and convicting high profile corruption cases but also sustaining bribery and absence from duty. As such, any cross country comparisons regarding corruption have to be interpreted with caution. The GoU has to investment more in the generations of data intended to monitor progress than relying on international data.

As is evident from the previous sections, Uganda has made improvements in controlling corruption, although the country is still beset by cases of grand, political and petty corruption. Worse still, the levels of prosecution of high-level government officials and recovery of stolen assets remain very low.

5.1.1 Bureaucratic corruption in East Africa

Bribery remains common in interactions between citizens, companies and public servants in most east African countries. The 2013 Global Corruption Barometer survey by Transparency International asked respondents whether they had paid a bribe to any one of at least eight institutions (judiciary, education, tax services and customs, permits/registries, medical services, police, land services, utilities). The results are shown in Figure 18.

Figure 18: Did you pay a bribe to any of the listed institutions in the past 12 months? (percent)



Source: Transparency International, Global Corruption Barometer, 2013

This survey indicates that Kenyans were most likely to report having paid bribes, with 70 percent of respondents stating that they had done so. Uganda followed closely, with 61 percent of respondents giving the same response. Rwanda recorded the lowest levels of reported bribery incidents, with a figure of 13 percent. In addition, corruption is viewed as the biggest obstacle to doing business in Uganda by nearly 23 percent of business people responding to the 2013 Enterprise survey. By comparison, only approximately 2.5 percent of business people in Rwanda claimed that corruption was a significant impediment to doing business (World Economic Forum, 2013).

Bureaucratic corruption increases the cost of doing business and creates an unfavourable environment for doing business. The long and inefficient procedures required to establish a business and to secure the associated licences and permits can create fertile ground for corruption. The lengthy procedures and extensive documentation requirements associated with establishing a business may encourage companies and individuals to pay bribes or offer gifts to pass through the required steps. For example, while it takes a maximum of two days and two procedures to start a business in Rwanda, it takes approximately 32 days to complete 32 procedures in Uganda (World Bank, IFC Doing Business, 2014). With these obstacles, it is hardly surprising that levels of reported corruption are significantly higher than in Uganda.

Although the Ugandan government has implemented a number of measures aimed at improving the country's business environment and reducing opportunities for corruption, challenges still remain. Uganda still has a long way to go to improve the regulations related to starting a business, including regulations related to acquiring permits and licences, to further reduce the bureaucratic obstacles that encourage corruption to thrive (World Bank; IFC Doing Business, 2014).

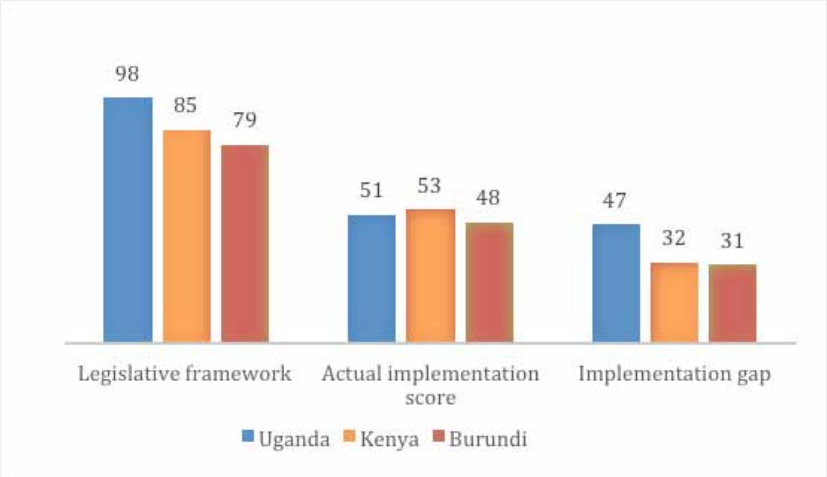
The services considered were judiciary, education, tax services and customs, permits/registries, medical services, police, land services, and utilities.

5.2 Prevention of Corruption in selected East African countries

This sub-section evaluates the effectiveness of different countries in translating the legal framework for good governance and anti-corruption into actual implementation and enforcement. Put simply, the implementation gap measures how well the existing laws, institutions and regulations are being implemented (Global Integrity, 2011).

Global Integrity measures the extent of an implementation gap by comparing the score of a particular country for its legislative framework to its score for actual implementation. Uganda's score in these terms of 47 is amongst the highest recorded by countries covered in the Global Integrity expert survey of 2011 (see Figure 19).

Figure 19: Implementation gaps across selected East African countries (percent)



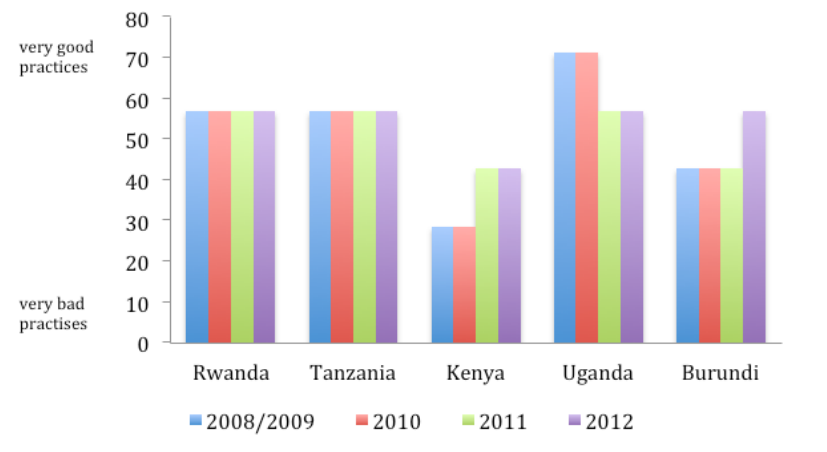
Source: Based on Global Integrity data, 2011

Although there is a consortium of agencies to fight corruption, including the IG; the ACC; the DPP; the Criminal Investigations Department (under the UPF); the Auditor General's Office; the Directorate for Ethics and Integrity (under the Office of the President); and the PAC, most of these agencies operate under considerable restrictions. In particular, institutions such as the IG and the OAG lack adequate staff to carry out their mandates. For example, the July-December 2013 IG report to Parliament cites an inadequate capacity to carry out forensic and complex investigations as constraints on its ability to address the increasingly sophisticated methods used by corrupt public officials. Additionally, recommendations from these institutions are often ignored or only partially implemented by the relevant institutions and executive. Although the IG prepares reports to be tabled and discussed in Parliament, these reports are rarely discussed, and recommendations often remain unimplemented.

5.3 Effectiveness of investigations and prosecutions

Prosecution of abuse of office: This indicator may be used to determine the extent to which public officeholders who abuse their positions are prosecuted or penalised. It assesses whether public servants and politicians are held accountable through legal prosecution and public contempt when they break the law and engage in corrupt practices. It addresses how the state and society hold public servants and politicians accountable; whether conflicts of interest are sanctioned; and to what extent the rule of law is undermined by political corruption. Figure 20 shows the extent of prosecution for abuse of public office across the five East African countries and puts Uganda ahead of its neighbours

Figure 20: Prosecution of abuse of office in East Africa



Source: Mo Ibrahim Index of African Governance

In terms of the Ibrahim Index of African Governance, the figure indicates that Uganda's score declined from 71.4 in 2010 to 57.1 in 2012. Despite this decline, Uganda's performance is still roughly equivalent to those of its neighbours Rwanda and Tanzania and above the East African average of 37.5 and the sub-Saharan average of 46.4.

> A widely recognised source of information regarding the quality of business interactions with the Government is the Doing Business reports published by the World Bank. Uganda continues to rank highest in the East African Region on number of required procedures to establish a business

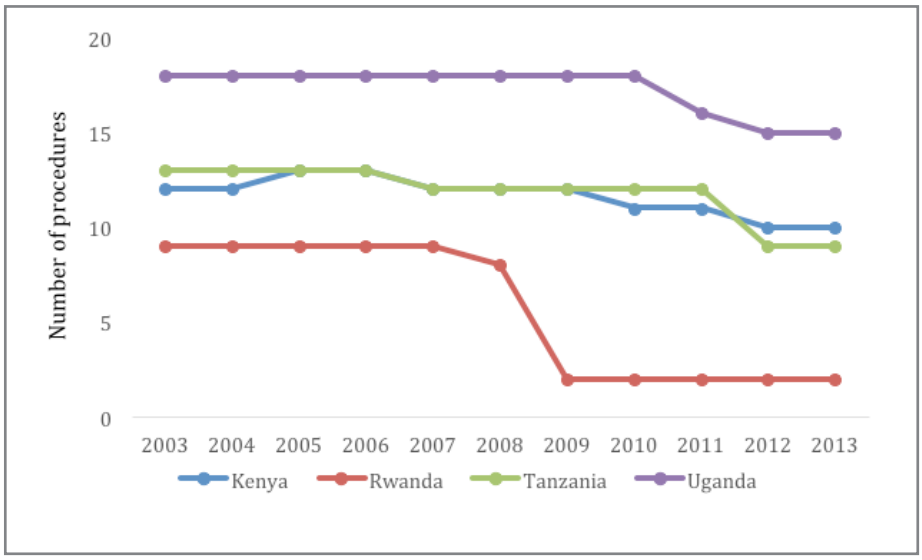
5.4 Business Environment

The 2014 Doing Business indicator selected for the DTM shows that Uganda has achieved a moderate degree of success in its measures to improve the business environment and tackle related enterprise corruption. However, the lack of commitment to addressing potential avenues for corruption is evident in the high number of procedures still required to do business.

Businesses are regular users of public goods and services. Enterprises need licences to start a business; construction permits to build new offices; and authorisations to register property. The Government rests at the centre of these interactions, wielding substantial control over the ability of a business to grow and flourish. Unfortunately, public officials involved in these processes can abuse their power by requiring business owners to pay bribes to receive the necessary governmental authorisations. This type of bribery exhibits itself in a variety of ways, ranging from lengthy, complex, and costly procedures to procurement-related bribery associated with securing government contracts.

A widely recognised source of information regarding the quality of business interactions with the Government is the Doing Business reports published by the World Bank. These reports shed light on the nature of interactions between enterprises and the Government and can therefore be of value in the identification of areas which are susceptible to corruption. Doing Business focuses on each point of contact between an entrepreneur and a bureaucrat, recognising that each contact is an opportunity for a bribe to change hands. For comparison purposes, this report assess a single business indicator, the number of procedures involved in starting a business. Figure 21 shows the trends in the number of procedures required to start a business during 2003-2013.

Figure 21: Number of procedures required to start a business



Source: Doing Business reports for the period 2003-2012

While it may well be necessary for the Government to establish a set of defined procedures for the establishment of a business, lengthy multi-stage authorisations create perverse incentives for public officials and entrepreneurs. The large number of documents, payments and procedures required to establish a business operation certainly encourages companies and individuals to pay bribes or offer gifts to speed up these processes (World Bank, IFC Doing Business in Uganda, 2013). Each procedure may involve different officials, expanding the possible number of officials who request bribes. Numerous procedures also create additional obstacles, which in themselves slow down the economy and create disincentives for innovation and entrepreneurialism.

Recent data from the World Bank Doing Business 2014 report reveal that although Uganda reduced the number of required procedures to establish a business from 18 in 2012 to 15 in 2013, the current pace of reform continues to be exceptionally slow, with the number of required procedures remaining the highest in East Africa. The number of procedures required also stands in stark contrast to Uganda's southern neighbour, Rwanda, which has only two required procedures. While Rwanda has shown an enormous ability to implement reforms in this area, Uganda has maintained a fairly constant number of procedures. While it takes approximately two days to complete the process of registering a business in Rwanda, this process takes approximately 32 days in Uganda.

The Ugandan government has undertaken several initiatives aimed at simplifying the bureaucratic procedures and reducing opportunities for corruption. For example, in 2012, it simplified the process for registering tax identification numbers and for paying value-added tax by introducing an online system, although no reforms were registered in 2014. With this low rate of progress, Uganda must take significant steps to simplified the regulations related to establishing a business, including steps to acquire permits and licences. If it manages to do so, it will further reduce opportunities for corruption (World Bank; IFC, 2014).

This report recommends that Uganda intensify its efforts to streamline procedures by creating a one-stop shop for the acquisition of permits and licences and other similar matters, making procedures simpler or faster by through the introduction of the necessary technological innovations and reducing or eliminating minimum capital requirements.

6.0 Conclusion and Recommendations

6.1 Conclusions

The majority of Ugandans believe that corruption is pervasive: Around eight out of every ten adult Ugandans believe that corruption within the country's public institutions remains a serious problem. The police, civil servants and the judiciary are considered to be the three public institutions most prone to corruption. Thus, it is clear that most citizens do not have a high degree of confidence in the country's law enforcement systems, the very systems which are required to lead the battle against corruption. The public believes that the Government is not doing enough to fight corruption, with around one out of every four Ugandan adults believing that the Government is very ineffective in combating corruption, compared with only around one in ten who believes that the Government is very effective in this battle.

Grand, political and petty corruption are widespread: There is a significant amount of evidence to indicate that grand corruption is on the increase in Uganda, with numerous identified cases involving the significant loss of public funds. Examples of such identified cases include the embezzlement of funds to a value of UGX 375 billion in the education ministry in 2012; the loss of funds to a value of UGX 5 billion intended for the purchase of bicycles for local officials in 2011; the misappropriation of funds to a value of UGX 205 billion intended to implement the national identity registration exercise in 2011; and the loss of funds to a value of UGX 58 billion within the OPM in 2012, among others. Political corruption and fraud also remain serious problems, with the widespread practice of vote buying having become an entrenched part of the country's political culture. The electoral process continues to be marred by serious irregularities, with the widespread occurrence in the 2011 elections of manipulations of the voters' register; violence; intimidation; ballot rigging and stuffing; multiple voting; and bribery. Ultimately, these irregularities may lead to the subversion of Uganda's democratic processes and an undermining of its ongoing political development. These irregularities also result in the significant unproductive expenditure of public funds, with the Electoral Commission having to spend approximately UGX 300 million to organise by-elections made necessary to address vote rigging and other similar issues. Regarding the payment of small bribes to public officials, 17 percent of surveyed Ugandans report having to pay a bribe in the past 12 months to a public servant to access a service that should have been provided without charge. The total value of these small bribes is extremely significant, amounting to approximately UGX 167 billion.

Most citizens have a very low level of knowledge regarding the institutions to which reports regarding corrupt practices may be made and the processes by which such practices may be entered: Although more that 60 percent of citizens are aware of their theoretical right to make a report regarding the misuse of public resources, the proportion that is aware of the existence of institutions to which such reports may be lodged is as low as 16 percent. Furthermore, the proportion of the public that it is aware of the actual process required to lodge a complaint with these institutions is dismal, ranging from 4 percent of surveyed Ugandans who are aware of the processes required to lodge a report with the DPP to 5 percent for the IG. This is a critical failure, given that the existence of a knowledgeable and informed civil society plays a major role in preventing the misuse of public funds and supporting the detection of corrupt practices.

While Uganda has a strong legal framework for the implementation of good governance and anti-corruption measures, in practice, it has been extremely weak at implementing the measures for which this framework provides: According to a Global Integrity score card, Uganda's performance in terms of establishing a strong legislative framework to achieve good governance and to implement anti-corruption measures has been extremely strong over the years, with an average score of 96 out of 100. However, its corresponding score in terms of the actual implementation of the laws enabled by this framework has been very low, with an average score ranging from 45 to 55 out of 100 in the period from 2009 to 2011. In particular, Uganda has consistently performed poorly in the areas of political financing and law enforcement. In other examples, despite laws requiring the establishment of a leadership tribunal to fully implement the leadership code, such a tribunal has not yet been established. In addition, there have been cases of courts that are not fully constituted to dispose of cases in a timely manner.

Anti-corruption agencies do not perform well in terms of the effective detection, investigation, prosecution and punishment of acts of corruption: The DTM analysed data provided by four anti-corruption entities, these being the IG, the CIID-UPF, the DPP and the anti-corruption court. The investigation and prosecution of corruption cases is often a lengthy process. Consequently, the number of prosecuted cases concluded within a year of their initiation remains low. If reports of corrupt practices do not result in the eventual imposition of administrative or judicial sanctions when these are justified, the reporting process becomes meaningless and public confidence in anti-corruption institutions is further undermined. Although the anti-corruption agencies should be commended for their efforts to recover misappropriated public funds, the actual value of recovered funds is very low given as a proportion of the total value of public funds misappropriated each year.

6.2 Recommendations

The DTM report makes the following recommendations:

Implement measures to facilitate the recovery of misappropriated funds and assets and create strong disincentives to engage in acts of corruption: Parliament should expedite the passage of the Anti-Corruption Amendment Bill 2013, which contains a clause to facilitate the recovery of misappropriated funds and assets. The introduction of a law that empowers anti-corruption institutions to confiscate assets and to recover misappropriated funds will act as a strong disincentive to those who may engage in corrupt practices.

Government should enable and require anti-corruption agencies to address acts of corruption in a timely manner: The timely resolution and the uniform application of the law in corruption cases will go a long way to building public confidence in Uganda's anti-corruption institutions. The imposition of administrative or judicial sanctions in corruption cases sends a clear message to the public that the Government is committed to fighting corruption, which in turn may encourage the public to support these efforts by making reports and through other means.

Empower civil society (CSOs) to fight corruption: The Government should fully implement the access to information act as an enabler for demand for good governance. Furthermore, to empower the public to assist the Government in its fight against corruption, The Government should consider engaging CSO to promote public awareness through sensitisation programmes to improve the public's knowledge of the procedures for lodging corruption related complaints at anti-corruption agencies, such as the IG and the CIID-UPF. The provisions of the recently passed Whistle Blowers Act should be widely publicised to build citizens' confidence to encourage them to report cases of corruption. CSOs can also act as powerful watchdogs by empowering citizens to hold public officials to account. They should be provided with the necessary information to enable them to fulfil this function effectively.

Address the implementation gap: Although Uganda's legislative framework theoretically provides the Country with a strong basis to fight corruption, there is a large gap between the framework and its implementation. As recommended in previous DTM reports, it is for example essential that laws governing the disclosure of sources of political financing should be implemented, with clear guidelines for the enforcement of these laws and for the imposition of penalties in cases of non-compliance. Further, anti-corruption agencies lack the necessary funding, skills and technology to effectively investigate the complex transactions involved in corruption cases. The high number of backlogs, acquittals, withdrawals, dismissals, and closures demonstrates that the IG, the DPP and the UPF (CIID) require support to strengthen their respective prosecutorial and investigative capacities to maximise opportunities to prosecute corruption cases effectively and ultimately to reverse these trends.

Curb corruption in institutions that are widely perceived to be corrupt: This report recommends that to increase the effectiveness of its anti-corruption measures and to improve public confidence, the Ugandan Government prioritise reforms to address the issue of corruption within the police force and judiciary itself. Such reforms must be based on a thorough analysis of the underlying causes of corruption in these sectors if they are to be effective. .

Government should require the enforcement of administrative sanctions for incidences of quiet corruption. Accounting officers should be held liable for rising cases of absenteeism and delays in service delivery especially in the social sectors.

Government should set up the Leadership code tribunal to facilitate the full implementation of the leadership code act 2012. The lack of a tribunal has hindered effective investigation of breaches of the leadership code.

Government should consider the benefits of implementing the extractive industries transparency initiative (EITI) to enhance transparency in the management of revenues from natural resources, as part of the overall effective management of public resources.

Annexes

Annex 1. Status of implementation of recommendations of the 3rd Report

The Data Tracking Mechanism was launched in 2009 in Uganda to address a growing concern about the lack of credible tools and methods to track corruption. The initiative aimed at developing a tool to monitor corruption trends in the country on an annual basis. The first report included 71 indicators that had been identified to track corruption and the first study that was conducted in 2010 provided a baseline for tracking progress over time. The data were sourced from Uganda and from international organisations that collect and analyse data about Uganda.

The first and second reports were launched on 15th November 2010 and 2011, respectively. The launch of the third report coincided with the observance of the UN International Anti-Corruption day which was commemorated on 10th December 2012 under the theme "Act Against Corruption Today". In the three studies, corruption was defined as "abuse of office for private gain". Corruption was limited to its manifestations, which include bribery, financial

Findings	Recommendation	Responsible Agencies	Remarks
1. Doing Business: Uganda still lags behind in terms of procedures to start a business and very little in Uganda has changed over time. This means that Uganda does not compete favourably as a business destination. Lengthy and numerous procedures continue to offer public servants plenty of opportunities to request and/or accept bribes to expedite processes or give favour. Some progress seems to have been registered.	**Uganda should do more to reduce the number of procedures of: starting a business, securing a construction permit, registering a property, making tax payments, enforcing contracts, securing a driver's license, obtaining an educational certificate, securing a land title, and connection of utilities.**	Ministry of Finance, Planning and Economic Development, OPM, Uganda Investment Authority (UIA), Uganda Registration Services Bureau, Uganda Revenue Authority, Directorate of Citizenship and Immigration, Ministry of Lands.	The OPM successfully coordinated the development of the proposal to turn Uganda Investment Authority into a One-Stop-Centre. Cabinet approved the proposal and recommended that: • MDA should re-engineer the lengthy internal procedures of processing permits and licenses for investors in the primary and secondary government bodies. This is already being undertaken. • Develop and roll out a web based online system to linking the MDAs. UIA will be a One Stop Centre. Investors can use the online web portal (www.ugandainvest.go.ug) or go physically to the centre for any information. • An investor will be able to apply for land, Tax Identification Number, work permits and other licenses through the portal. Parliament A one-stop centre has been established, with five participating agencies namely Uganda Investment Authority, Uganda Registration Services Bureau, Uganda Revenue Authority, the Directorate of Citizenship and Immigration and the Land Department. The main purpose is to reduce the bureaucracy in registering business.

Public Financial Management: Excess expenditure and arrears have both increased between 2009/10 and 2010/11 showing that excess expenditure and arrears as a percentage of the total budget continue to be a significant problem in public financial management	The IG together with MOFPED and OAG should work with the DTM initiative to carry out an analysis of how excess expenditure and arrears in public financial management could be related to corruption in Uganda.	MOFPED, IG, OAG	Parliament The Auditor General attributed the problem to weaknesses in control over budgetary expenditures and unauthorised utilization of revenue at source. While it has become a recurrent problem, no action has been taken against the concerned accounting officers. Domestic Arrears: The Public Finance Bill 2012 once enacted into law will go a long way to address public financial management and programming to address matters of excess expenditure and arrears. The problem of arrears is due to accounting officers continuing to commit government even when no funds are available contrary to the established control system. The Auditor General advised the government to develop a strategy for controlling and clearing of the arrears. The Budget Committee in its report on the Medium Term Macro-Economic Plan for Social and Economic Development and the Indicative Preliminary Revenue and Expenditure Framework of the Government for FY 2014/15 – 2018/19, recommended off setting domestic arrears against budget provisions to reduce domestic arrears.
2. The Audit Cycle: **Access to information on audit and public participation:** Uganda has performed very poorly on "the extent to which data on actual outcomes (as reflected in the year-end report) have been audited", with a consistent OBI score of 0 since 2006. Secondly, Uganda has performed poorly on the OBI assessment on "the extent to which the supreme audit institution (i.e. the OAG) releases to the public audits of extra budgetary funds", where Uganda received an OBI score of 33 since 2008, which is poor.	Within the audit cycle, Uganda has made some improvements in a number of areas. In order to sustain these gains, the country should consider taking the following actions: • **Improve the comprehensiveness of the in-year reports, mid-year reviews and the end-year reports;** • **Reports on legislative (i.e. Parliamentary) hearings on the budget should be easily made available to the public; and** • **The Parliament and the OAG should provide more comprehensive oversight not only when the budget is being approved but also during the period of budget execution as well.**	OAG, Parliament of Uganda, Ministry of Finance Planning and Economic Development	A budget information Website www.budget.go.ug was developed to provide all Ugandans with access to detailed and easy to understand information on how public funds are being spent. The OPM has intensified the conducting of public barazas, which provide an opportunity for the political and bureaucratic leadership from both the central and local government levels to clarify on implementation of government programmes at grassroots level. Parliament The Auditor General attributed the problem to weaknesses in control over budgetary expenditures and unauthorised utilization of revenue at source. While it has become a recurrent problem, no action has been taken against the concerned accounting officers.

Treasury Memoranda: The last executive response to Parliament was a Treasury Memorandum which was issued in January 2012 covering financial years from 2004/05. The DTM welcomes the Treasury Memorandum and hopes that it will be issued annually and be a well established deliverable within the Government audit cycle.			Domestic Arrears: The Public Finance Bill 2012 once enacted into law will go a long way to address public financial management and programming to address matters of excess expenditure and arrears. The problem of arrears is due to accounting officers continuing to commit government even when no funds are available contrary to the established control system. The Auditor General advised the government to develop a strategy for controlling and clearing of the arrears. The Budget Committee in its report on the Medium Term Macro-Economic Plan for Social and Economic Development and the Indicative Preliminary Revenue and Expenditure Framework of the Government for FY 2014/15 – 2018/19, recommended off setting domestic arrears against budget provisions to reduce domestic arrears.
Procurement Performance: Open bidding has improved when measured by value of contracts but it is lagging behind on percentage of contracts. Micro procurements are by far the largest in number and least transparent category of contracts, which increases the potential for corruption, even though each micro procurement is of relatively small amount. Secondly, the results also show that for some time now Uganda has been facing severe problems of project implementation after the bidding process has been completed. A large proportion of projects are not completed on time, many exceed their original cost, and a large percentage of them are classified as high risk. These problems may not all be corruption-related but many tend to result from acts of corruption.	PPDA should ensure that all PDUs follow the Act and its Regulations. PPDA should also ensure that all PDEs and PDUs in Central and Local Governments strengthen contract management of projects to cut down on wastage of funds and improve value for money.	PPDA	PPDA has stepped up its compliance monitoring function through an increase in the number of procurement audits carried out from 92 audits to 106 audits. The authority is also increasing on the number of compliance checks from 67 to 100 in a bid to enforce compliance to the PPDA Act and Regulations. With regard to Contract Management the Authority has streamlined the requirement for contract management in the amendments to the PPDA Act that came in force on 3rd March 2014. The law now spells out clearly; the need for the appointment of a contract manager and his roles, the reporting lines and the requirement to have monthly reports to the Accounting Officer on the progress of implementation of a contract. The amendments have also provided for specific contract management plans for works, supplies and services. These will provide an entity with a clear framework from which they can track progress of implementation of a contract. Parliament The PPDA law was amended and new regulations have been issued. However, PPDA should strengthen her investigative capacity as they handle compliance and procurement audits. PPDA should introduce whistle blowing mechanisms / arrangements so that its able to access insider information on bidding processes which is an areas where corruption is orchestrated. In addition PPDA should consolidated and publish one report on her compliance and procurement audit functions, enabling ease of access and use.

Bribery and Absenteeism: The DTM report used the East African Bribery indicators to assess bribery in a number of sectors. The indicators on bribery in Education, Health, the Water sector as well as for obtaining permits, in the Police, and in the Judiciary, remained persistently high between 2008 and 2012 indicating that bribery remains entrenched in Uganda society. Furthermore, absenteeism remains a major problem among both teachers and health workers; a major problem that has a direct impact on the day-to-day lives of average citizens throughout Uganda. The recent 2010/11 data from the UNPS reveals that teacher absenteeism at government primary schools remains high at 19 percent though there has been a slight improvement since 2009/10 when absenteeism rate was 21 percent. the Northern region.	**The DTM should work with a number of sectors to probe the reasons why they have persistently high bribery indicators and include the findings in the 4th DTM report. Secondly, on absenteeism, the Ministry of Education and Sports and the MoH should coordinate and strengthen the Government wide effort to tackle absenteeism in schools and health facilities. These efforts should sensitize and involve the community in monitoring the presence of teachers in schools and of health workers in hospitals and clinics. The communities should take part in making decisions regarding the remedies to take in order to eliminate absenteeism in government schools, hospitals, and health clinics.**	MOES, MOH	**MOES** –the rate of absenteeism has dropped due to improved awareness on the side of the stakeholders. The Local Government have been urged to evoke the Public Service Standing Orders relating to late coming and absenteeism of staff. The Inspectors of schools are to submit reports on teacher/absenteeism. District dialogues for education stakeholders were carried out in most districts and all were sensitized on collective responsibility to follow up on the absenteeism of teachers. The Ministry has supported districts to recruit teachers although teacher attrition is high making staffing of schools unstable. The lack of alternate teachers to stand in for teachers who are ill and some head teachers who attend to administrative duties is still a challenge. The Ministry of Public Service and Ministry of Finance is handling the matter of teachers who are not on the payroll. Once implemented the above will improve the welfare and enhance their motivation and reduce on absenteeism. Parliament has noted that absenteeism by teachers is partly due to poor remuneration. The Committee on Education and Sports in its report on the Ministerial Policy Statement for the Financial Year 2013/14 noted with concern the continued reluctance by the Government to fulfil its earlier commitment towards improving teachers' welfare and urged Government to grant teachers a 20% salary increment in the year 2013/14 as it had earlier committed itself.

The data suggests that approximately one in five government primary classrooms experience teacher absenteeism, indicating that in these schools teachers work for less time than contracted, but with little or no repercussions on their earnings. Also, this form of quiet corruption (absenteeism) is widespread in the health-care sector in Uganda. Health worker absenteeism is highest at Health Centre (HC) III facility levels and has gone up from 46.2 percent in 2009/10 to 51.0 percent in 2010/11. Generally, at HC II and HC III, the Western Region has the highest level of health work absenteeism followed by			Ministry of Health: The ministry has introduced, adopted and rolled out the SMS based platform "mtac" across all districts and health facilities in the country. This system enables health workers, community and any individual to report any issues concerning health service delivery by sending an anonymous free short message using any mobile network to the MoH for follow up and action. The messages once received at the DHO's level it is acted upon and in instances where action is not taken or delayed, it is escalated to the central level and handled. The messages are analyzed on a weekly basis by technical team at the MOH. Common message received range from absenteeism of health workers, to stealing of drugs, to misconduct of health workers among others. The MOH through its Health Management Information System (HMIS) has developed the duty rosters which are to be placed at various departments in the health facilities so that the workers can sign in and out. These registers give an indication of who is present/absent from the health facility. Parliament has recommended enhancement of wages for critical staff in health facilities. In its report on the Ministerial Policy Statement for the Health Subsector for the Financial Year 2012/2013, the Parliamentary Committee on Health strongly recommended a budget allocation of UGX 260 billion to the subsector to cater for increased recruitment and remuneration of critical health staff including nurses, midwives and doctors to address absenteeism In a similar report for the Financial Year 2013/14, the Committee recommended a budget allocation of UGX 43.179 to enhance wages for the 10 critical staff cadres in Health Centre IVs and IIIs.
3. Implementation of Anti-corruption measures with focus on functional areas of government and enforcement: Uganda's implementation gap is narrowing, having been 54 in 2008 and was down to 47 in 2011 but it is still very large. All the specific issues discussed in trends in this report ultimately highlight the problem of implementation and Uganda's lack of ability/will to actually implement its laws.	**The IG together with all agencies involved in anti-corruption efforts should work out a strategy to address the wide implementation gap in the fight against corruption in Uganda.**	DEI, IG, Police, OPM, DPP, ACD	Government undertook the development of the High Level Government Financial Management Reform Action Plan Matrix (HLAM) to remedy the financial impropriety in OPM and other Ministries, Departments and Agencies. Key result areas were agreed upon by Government and Development Partners. • Provide from December 2012, monthly updates on specific administrative sanctions taken against officials named in the OAG's report on OPM financial impropriety. • Provide progress on investigations and prosecutions of indicted public, private persons and firms for fraud and corruption in the OPM case • Agree on amount, timing and methodology of repayment of all misappropriated funds. • Implement and fix known weaknesses detected by the OAG • Make a proposal for amendment to the Public Finance and

			• Accountability Act 2003 to include oil revenue management, strengthen system of sanctions for breach of the Public Finance Management Regulations, commit controls and create an independent Directorate of Internal Audit. • Complete migration and fully operationalise the recruitment, payroll and pension modules processing on integrated payroll and personnel system (IPPS) including interface with IFMS. • Fully constitute the IG. All the above were implemented. Parliament advises the need to commission a study to evaluate functionality, performance, coordination, effectiveness, efficiency and impacts of all institutions charged with the fight against corruption in Uganda. Such an examination should probably be conducted by a Panel of Eminent Persons.
Political Financing and Conflict of Interest One functional area of Government contributing to a very big implementation gap is the weak political financing disclosure in Uganda. Global Integrity reports a number of indicators related to the financing of political parties and campaigns as well as on conflict of interest. Data from GI in 2011 demonstrated that political financing is still marked by inadequate regulations and low levels of transparency. On the extent to which citizens can access records related to the financing of political parties and those of individual candidates, Uganda has scored zero consistently since 2009; and the same score was given for the effectiveness of the regulations governing political financing of individual candidates between 2009 and 2011.	Uganda should strengthen the law relating to political financing disclosure. Furthermore, the country should also strengthen the law governing conflict of interest by the Executive as well as strengthen the law governing conflict of interest by the National Judiciary.	Ministry of Justice and Electoral Commission	The Ministry of Justice has proposed that the recommendations of the National Consultative Forum FOR Political Parties and Organizations to strengthen the mechanism for transparency in the basis and sourcing for political party financing, be included in the proposed amendments to the Electoral Laws, which are under consideration by the Ministry. Uganda Law Reform Commission is in the process of consulting stakeholders on the reforms to the Electoral Laws. The extent of use of government resources in the electoral process is one of the issues for consultation. The Bill from the Judiciary to streamline the administration of justice is to be tabled. The bill seeks to provide for a council to assist and advise the Chief Justice in the administration of the Judiciary and promotion of ethics and integrity. Electoral Commission: The Electoral Commission has submitted to the High Court of Uganda a list of ten political parties who have not submitted their Annual Audited Accounts and Declaration of Assets and Liabilities since their registration. The ten parties has since been de-registered.

4. Media and Journalism: In general, Uganda has maintained a free press, which has published stories related to corruption. The GI indicator on non-encouragement by government or media owners of self-censorship went up from 50 in 2009 to 75 in 2011. Furthermore, the score for the extent to which there is prior government restraint on publishing corruption-related stories has kept at 75 since 2009. This means, among other things, that the media and journalists are not restrained from publishing any kind of story on corruption because of fear of reprisal by the Government or the media owners. However, the scores on media and journalism currently standing at 75 show that there is still room for improvement	**Government and media houses should restrain themselves from encouraging self-censorship of corruption-related stories; furthermore, the Government and media houses should keep up and improve on the already good record of letting the media and journalists publish corruption-related stories without any hindrance. The media and journalists should ensure that they report credible and accurate stories on corruption, which would boost their reputation and the quality of public information.**	Media Centre	The Government of Uganda from the Presidency does strongly encourage the media to investigate and report on corruption, corrupt tendencies and individual s without restraint. The media should not fear as they are protected. The Access to Information Act and ongoing legal reforms in the Information Sector are meant to strengthen accessibility to information.
Anti-Corruption Enforcement: Closing the implementation gap on corruption will need to go hand in hand with strengthening anti-corruption strategies and enforcement in Uganda. Closing the implementation requires a short-to-medium term strategy, which would involve the efforts from the OAG and from the Legislature to improve anti-corruption measures within the audit cycle.	The IG should work with all anti-corruption agencies including the ACC, DPP and the Police CIID to work out a short-to-medium term strategy to improve data collection, to strengthen investigative capacity and improve resources going to anti-corruption effort in Uganda	CIID, DEI, ACD, DPP	DEI has coordinated joint monitoring and inspections of various projects with the Inter Agency Forum members. The IG and DPP staff attended joint training programmes on Practical and Technical issues for Whistle blower and Witness Protection, Harmonization of laws governing Anti-Corruption Authorities, Asset Recovery and specialized training on Web Applications Development using Open Source Tools. These were aimed at strengthening anti-corruption strategies and initiatives. The IG is now fully constituted and the Anti- Corruption Court is fully functional and a substantive DPP was appointed. Parliament, through a private members Bill has initiated the Anti-corruption Bill 2013 which may address some of the concerns. The Bill proposes 26 main amendments to the Anti Corruption Act,2009 These include: Extending the offense of corruption from public officials to all employees (Section 3);

Other measures for reduction of the implementation gap include: Strengthening the Anti-Corruption Court and the IG as well as the DPP and the Police CIID; recovery of ill-gotten wealth and protection of whistleblowers.			Extending the offense of stealing the employer's property from public officials to all employees (Section 4); The penalties for the offenses of corruption, sectarianism, nepotism and influence peddling is increased to a maximum of 10 to 20 years and the fine from 240 to 960 currency points (Section 26); The offense of corruption involving public contracts, the penalty is increased by the Bill from a maximum of 12 to 25 years and the amount of fine from 280 to 960 currency points(Section 26) Anew section is included in the Bill which criminalises retention, control, concealment, conversion or any person benefitting from corruption tainted property (Section 5). People found with income which their known sources of income commit an offense (Section 6); Refusal to give required information is an offense(Section 7); A restraint order prohibiting disposal of property owned by suspected to apply to all property owned by suspects (Section 11); Confiscation of property owned by corruption convicts and other people related to the convicts (Section 11); Establishment of a Recovered Properties Fund to deal with the proceedings from confiscated property and related matters (Section 23); Amendment of the Succession Act, The Criminal Procedure Act, The Public Trustee Act, The Bankruptcy Act and the Evidence Act (Section 26).

General Recommendations and Conclusion:

a. The government should adopt more effective measures to significantly reduce the procedures involved in doing business in Uganda so as to reduce corruption and boost investment in the economy.
b. The regulations governing incurring excess and supplementary expenditure should be strengthened to reduce the incidence of prior unauthorized supplementary expenditure. In addition, heavy penalties should be imposed on accounting officers who do not strictly comply with the commitment system to reduce the amount of arrears in government
c. The Budget Act should be amended to include or provide for guidelines to ensure that Parliament handles and reports on Auditor General's reports within the Constitutional timeframe.
d. The reports of Auditor General and reports of Parliament thereon should be disseminated more widely to the stakeholders including the public.
e. The government should respond more promptly to the recommendations of Parliament on queries raised by the Auditor General. In addition, the Ministry of Finance should forward regular Treasury Memoranda to Parliament.
f. The police and office of the DPP should act more promptly on suspected corruption cases unearthed by the audits of the Auditor General to ensure prompt prosecution of the culprits.

g. Parliament and other oversight entities should regularly inspect different government entities to assess the efficacy with which the entities are carrying out their mandate. Emphasis of the inspection should be on the entities with high risk for incidence of corruption and inefficient service delivery.

The salaries of key public employees like teachers, health workers, judiciary, the army and police officers should be adequately increased to reduce the vulnerability of these staff for engaging into corrupt acts. Alternatively, the Government should come out with innovative schemes for the benefit of these cadres like affordable loan schemes or increasing funding to their initiatives like SACCOs to motivate them away from corruption, absenteeism and inefficient service delivery

Annex 2. 2014 DTM Corruption Indicators

	Indicators	Data Source
Prevalence		
General overview of extent and types of corruption[17]	To what extent do you think that corruption is a problem in this country? To what extent do you think the following people are involved in corruption (civil servants, police, judges, ministers……)? Types of offences received/investigated/prosecutions/ action taken Which institutions/departments were complained against The extent and types of nepotism, syndicates in public administration?	2013 National Governance Baseline Survey and Afrobarometer surveys (2008 and 2012) Actual cases reported by IGG and CIID IG reports on investigations
Grand corruption (examples)	List of grand corruption cases being investigated and action taken to resolve them Examples money politics (e.g. MPs alleged to being bribed to support certain laws), cases involving large sums, ministers or high ranking officials	Reports from the OAG, IGG, CIID, PAC; Disciplinary reports from Parliament (and press reports)
Citizens experienced petty corruption in selected sectors: Education, Health, Permits, Water, Judiciary and Police.	**General** In the past 12 months, how often have you paid a bribe or given a gift to a public servant to acquire a service that was expected to be free?[18] What is the total sum that you have paid in bribes over the last 12 months? **Health** -Did you make any payments besides the normal payment at the health facility - Health worker absenteeism HC II and HC III -Stock-outs in health centres **Education** -Proportions of interactions with Education institutions where a bribe was paid? -Teacher absenteeism in primary schools **Permits** -In the past year, how often (if ever) have you had to pay a bribe, give a gift, or do a favour to government officials in order to get a document or a permit? **Water and sanitation** -In the past year, how often (if ever) have you had to pay a bribe, give a gift, or do a favour to government officials in order to get water or sanitation services? **The police** In the past year, how often (if ever) have you had to pay a bribe, give a gift, or do a favour to government officials in order to avoid a problem with the police (like passing a checkpoint or avoiding a fine or arrest)? **Judiciary** Proportions of interactions with the judiciary where a bribe was paid within the last 12 months. **Land**[19] -Number of complaints received by the IG office -No of complaints registered in Police Land Unit No. of complaints in MoLands	2013 National Governance Baseline Survey and Afrobarometer surveys (2008 and 2012) IG annual reports Police report

17 The types of corruption must refer to the definition in the national legislation and the international convention that Uganda has signed up to. This must be clearly reflected in the future DTM report.

18 Ideally, this question should be supplemented with a sub question of for which service the bribe or gift was paid in order to capture other sectors not captured in the below such as for instance land and agriculture. This could be suggested to be included in the future UBOS governance surveys.

19 Land should ideally also be included but there is currently no agency systematically collecting data on land and corruption. IG may ask UBOS to include an indicator on land in their next governance survey.

	Indicators	Data Source
Private sector and corruption: Experience with corruption in specific sectors and with specific public entities	- Has your organization ever had to pay a bribe or gratify Government officials to obtain services from them? - If yes, for what type of service? And how much? - If yes to which type of civil servant? - Has your organisation had to pay a government official in order to settle a tax claim of any kind? - Has your organisation had to pay a government official with respect to any legal proceedings? If yes, from which government department /entity? - Do public contracts awarded to your organisation carry a 'gratification' tag? If yes, what percentage of contracts value is normally given as gratification?	Survey of private enterprises Use available data from PSF, UNCC and URBS
Political corruption[20]	-During the last (presidential, Parliamentary, LG) election did you find that someone has already voted in your name? -Were you offered any goods in kind or otherwise to vote during the last election? -During the last election were you pressured to vote in any way? -During the last election, did the electoral commission serve without taking sides -Did you witness any irregularities and which during the last presidential election -Are you aware of any media houses that have been threatened for granting media space to some political parties?	2013 National Governance Baseline Survey and Afrobarometer surveys (2008 and 2012)
Irregularities (Red Flags of corruption):		
Procurement	Procurement and contract compliance - percent of contracts that are completed on time - percent of contracts that are implemented within the original cost - percent of contracts audited that are classified above moderate risk - percent of sampled contracts subject to open competition: Percentage of sampled procurements subject to open competition by value and number (all pilot PDEs) - Compliance with evaluation process criteria: Percentage sampled procurements with disclosed evaluation criteria actually applied (all pilot PDEs) - percent of contracts with complete procurement records	Public Procurement Disposal of Public Assets Authority (PPDA)
Audits	Annual audit reports - Excess expenditure as a percentage of the annual budget - Outstanding advances as a percentage of the annual budget - Arrears as a percentage of the annual budget -The percentage of MDAs and LGAs that do not receive a clean audit certificate	CAG reports,
Prevention		

20 Political corruption is a manipulation of policies, institutions and rules of procedure in the allocation of resources and financing by political decision makers, who abuse their position to sustain their power, status and wealth

	Indicators	Data Source
Reforms and measures to prevent corruption	Follow up and achievements made through the National Anti Corruption Strategy (NACS) e.g. enactment of legislation on witness protection and leadership code tribunal Uganda's implementation gap How effective is the Government in handling the fight against corruption?	Self-reporting by relevant entities Expert assessment 2013 National Governance Baseline Survey
Awareness	Do you know of any anti-corruption body in your district? If you are to lodge a complaint, do you know how to start the process in these institutions? (list of relevant institutions given in UBOS survey) Are you aware that you have the right to raise a complaint over anyone misusing public resources / funds? Do you have enough information on your governments' efforts to fight corruption? - Have you personally experience and reported a corruption case, if yes where, if no why not? -Did you witness the vote counting during the last election -Were you able to check the voters register -Are you aware that you have the right to access electoral information	2013 National Governance Baseline Survey
Financing of parties and candidates	- Are the regulations governing the political financing of parties effective? - Are the regulations governing the political financing of individual candidates effective? - Can citizens access records related to the financing of political parties? - Can citizens access records related to the financing of individual candidates' campaigns?	Expert assessments (Global Integrity)
Financing of political parties/candidate funding	Non declaration of political party/candidate funding	Annual reports from Electoral Commission
Freedom to report on corruption	- Are the media able to report on corruption? - Are journalists safe when investigating corruption?	Expert assessments (Global Integrity)
Conflict of interest legislation	- Are there regulations governing conflicts of interest by the executive branch? - Are there regulations governing conflicts of interest for the national-level judiciary?	Expert assessments (Global Integrity)
Enforcement of the Leadership Code of Conduct	- How big a percentage of the specified leaders declare their incomes, assets and liabilities explaining how they acquired or incurred them respectively (in line with the Leadership Code of Ethics)? - How many investigations into allegations of the breach of the Leadership Code were carried out and what was the outcome of the investigations (prosecution, further investigation, recovery of funds, cases dismissed)?	IG annual reports

	Indicators	Data Source
Budget process	- The extent to which the executive holds consultations with the public as part of its process of determining budget priorities -The extent to which in-year reports released to the public compare actual year-to date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year - The extent to which the year-end report explains the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures. - The extent to which the year-end report explains the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues.	Open Budget Index
Enforcement		
Effectiveness of investigations, prosecutions and disciplinary measures	- Percentage of prosecution cases, involving public corruption, which resulted in a conviction (Anti-corruption court and IG respectively) -Percentage of prosecution cases which required more than 12 months to be resolved, at IG and ACC respectively - Number of cases of corruption related offences reported to the DPP (by type of offence) - Outcome and status of cases of corruption related offences originating from DPP -Percentage of administrative cases, involving public corruption, which resulted in dismissals at Public Service Commission, Education Service Commission, District Service Commission, Health Service Commission - Percentage of administrative cases which required more than 12 months to be resolved at Public Service Commission, Education Service Commission, District Service Commission, Health Service Commission - Level and amount of assets recovered by IG / DPP / AC-court / Police - Number of corruption cases reported to the police - Corruption cases reported to the police and taken to court - Corruption cases reported to the police still under inquiry	Self-reporting by relevant entities, supported and verified by IG
Follow-up on audits	- Legislative scrutiny of external audit reports: Timeliness of examination of audit reports by the legislature (for reports received within the last three years) - Legislative scrutiny of external audit reports: Issuance of recommended actions by the legislature and implementation by the Executive	Generated in Uganda with external support
Implementation of recommendations by the IG	Recommendations by the IG implementation by the Executive	Reports from Parliamentary committee
Implementation of actions plans on grand corruption cases	-To what extent has the Government implemented action plans following grand corruption cases?	Reports from the Ministry of Finance or other relevant bodies

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